1. Record Nr. UNINA9910781869403321 Autore Rosenow Sheri Titolo A handbook on the WTO customs valuation agreement / / Sheri Rosenow and Brian J. O'Shea [[electronic resource]] Cambridge:,: Cambridge University Press,, 2010 Pubbl/distr/stampa 1-139-12468-4 **ISBN** 1-107-21999-X 1-283-29613-6 9786613296139 1-139-12314-9 0-511-73316-X 1-139-11739-4 1-139-12805-1 1-139-11303-8 1-139-11522-7 Descrizione fisica 1 online resource (xv, 270 pages) : digital, PDF file(s) Disciplina 382/.92 Soggetti Customs appraisal - Law and legislation Customs administration - Law and legislation World Trade Organisation customs regulations customs valuation legislation **GATT** Lingua di pubblicazione Inglese **Formato** Materiale a stampa Livello bibliografico Monografia Title from publisher's bibliographic system (viewed on 05 Oct 2015). Note generali Includes bibliographical references (p. 252) and index. Nota di bibliografia Nota di contenuto Transaction value method -- Alternative valuation methods --Implementation and operation -- Administration and dispute settlement. Sommario/riassunto This guide to the WTO Customs Valuation Agreement is based on the

authors' experiences of teaching its finer points to customs officials and policy-makers around the world. Covering the methods of

valuation and the provisions on enforcement, implementation and dispute settlement, the authors give practical examples, explain interpretative decisions of national and international customs bodies, and analyse the history of its negotiation. Written as a learning tool, it helps both new and experienced policy-makers, customs officials, importers and exporters to gain a deeper understanding of the Agreement's function and aims.