

GENERAL AGREEMENT ON

TARIFFS AND TRADE

RESTRICTED

VAL/1/Add.24/Suppl.1*
27 November 1991

Special Distribution

Committee on Customs Valuation

Original: English

INFORMATION ON IMPLEMENTATION AND ADMINISTRATION OF THE AGREEMENT

Legislation of India

Supplement

Attached is a copy of Notification No. 67/91 - Customs (NT) dated 1 October 1991, which amends the Customs Valuation (Determination of Price of Imported Goods) Rules, 1988.¹

*English only/anglais seulement/inglés solamente.

¹See VAL/1/Add.24.

TO BE PUBLISHED IN PART II, SECTION 3, SUB-SECTION(i) OF THE
GAZETTE OF INDIA, EXTRAORDINARY, DATED THE 1ST OCTOBER 1991

GOVERNMENT OF INDIA
MINISTRY OF FINANCE
DEPARTMENT OF REVENUE

NEW DELHI, THE 1ST OCTOBER 1991

NOTIFICATION
67/91-CUSTOMS (NT)

G.S.R. (E) - In exercise of powers conferred by section 156 of the Customs Act, 1962 (52 of 1962), and in supersession of the Government of India Notification No. 44/90-Cus. (NT), dated the 3rd August, 1990, the Central Government hereby makes the following rules further to amend the Customs Valuation (Determination of Price of Imported Goods) Rules, 1988, namely:

1. (1) These rules may be called the Customs Valuation (Determination of Price of Imported Goods) Amendment, Rules, 1991.
- (2) They shall come into force on the date of their publication in the Official Gazette.

2. In rule 10 of the Customs Valuation (Determination of Price of Imported Goods) Rules, 1988, for sub-rule (1) the following sub-rule shall be substituted, namely:

"(1) The importer or his agent shall furnish -

- (a) a declaration disclosing full and accurate details relating to the value of imported goods; and
- (b) any other statement, information or document including an invoice of the manufacturer or producer of the imported goods where the goods are imported from or through a person other than the manufacturer or producer, as considered necessary by the proper officer for determination of the value of imported goods under these rules".

(RAJ KUMAR)
UNDER SECRETARY TO THE GOVERNMENT OF INDIA

F.No. 467/13/90-CUS.V/ICD.

Footnote: The principal rules of 1988 were published in the Gazette of India vide Notification No. 51/88-Cus dated 18th July, 1988 and were subsequently amended vide Gazette Notifications:

- (1) No. 53/88-Customs dated 10th August, 1988.
- (2) No. 71/89-Customs (NT) dated 19th December, 1989.
- (3) No. 39/90-Customs (NT) dated 5th July, 1990.
- (4) No. 44/90-Customs (NT) dated 3rd August, 1990.