

GENERAL AGREEMENT ON TARIFFS AND TRADE

RESTRICTED

VAL/2
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Special Distribution

Committee on Customs Valuation

INFORMATION ON IMPLEMENTATION AND ADMINISTRATION OF THE AGREEMENT

At its first meeting held on 13 January 1981, the Committee on Customs Valuation agreed that a checklist of issues relating to national legislation on customs valuation should be established in collaboration between the Chairman and the secretariat, on the basis of contributions to be made by Parties by 31 January 1981. This checklist would serve as a basis for an initial examination of the national legislation of Parties at the next meeting of the Committee.

The checklist of issues is reproduced hereunder.

1. Questions concerning Article 1:

(a) Sales between related persons:

- (i) Are sales between related persons subject to special provisions?
- (ii) Is the fact of intercompany prices prima facie considered as grounds for regarding the respective prices as being influenced?
- (iii) What is the provision for giving the communication of the aforementioned grounds in writing if the importer so requests?
- (iv) How has Article 1.2(b) been implemented?

(b) Price of lost or damaged goods:

- (i) Are there any special provisions or practical arrangements concerning the valuation of lost or damaged goods?
- (ii) Do payments resulting from insurances for the benefit of the buyer prevent customs from accepting a price being reduced in proportion to the reduction of the real value of the imported goods or parts thereof?

2. How has the provision of Article 4 to allow the importer an option to reverse the order of application of Articles 5 and 6 been implemented?

3. How has Article 5.2 been implemented?
4. Questions concerning Article 7:
 - (a) What provisions have been made for making value determinations pursuant to Article 7?
 - (b) What is the provision for informing the importer of the customs value determined under Article 7?
 - (c) Are the prohibitions found in Article 7.2 delineated?
5. How have the options found in Article 8.2 been handled?
6. Where is the rate of exchange published, as required by Article 9.1?
7. What steps have been taken to ensure confidentiality, as required by Article 10?
8. Questions concerning Article 11:
 - (a) What rights of appeal are open to the importer or any other person?
 - (b) How is he to be informed of his right to further appeal?
9. Provide information on the publication, as required by Article 12, of:
 - (a)
 - (i) the relevant national laws
 - (ii) the regulations concerning the application of the Agreement
 - (iii) the judicial decision and administrative rulings of general application relating to the Agreement
 - (iv) general or specific laws being referred to in the rules of implementation or application
 - (b) Is the publication of further rules anticipated? Which topics would they cover?
10. Questions concerning Article 13:
 - (a) How is the obligation of Article 13 (last sentence) being dealt with in the respective legislation?
 - (b) Have additional explanations been laid down?

11. Questions concerning Article 16:

- (a) Does the respective national legislation contain a provision requiring customs authorities to give an explanation in writing as to how the customs value was determined?
- (b) Are there any further regulations concerning an above-mentioned request?

12. How have the Interpretative Notes of the Agreement been included?

- For all questions listed above, an indication of the references is requested.