

# GENERAL AGREEMENT ON TARIFFS AND TRADE

RESTRICTED

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Special Distribution

Committee on Customs Valuation

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## INFORMATION ON IMPLEMENTATION AND ADMINISTRATION OF THE AGREEMENT

### Checklist of Issues

#### Addendum

#### YUGOSLAVIA

At its meeting held on 5 May 1981, the Committee on Customs Valuation decided, inter alia, that Parties should reply in writing to the points contained in the revised checklist of issues relating to national legislation on customs valuation (VAL/2/Rev.1).

The reply submitted by the delegation of Yugoslavia is reproduced hereunder.

1. In connection with the questions referring to Article 1 of the Agreement, Yugoslav customs regulations specify the following:

(a) Sales between mutually linked persons are regulated by Article 34, paragraph 3, item 6 of the Customs Law ("Official Gazette of the SFRY", No. 10/76, 36/79, 52/82 and 61/82) and Article 11 of the Regulations on the Conditions and Manner of Establishing a Customs Value ("Official Gazette of the SFRY", No. 16/82). The fact that we are dealing with prices between mutually linked firms is not a priori considered as a basis for this price to not be accepted. Provisions on the right of importers to obtain written information, if they so desire, are regulated by Article 12 of the cited Regulations. The elaboration of Article 1.2(b) of the Agreement was made in Article 12, paragraph 2 of the Regulations.

(b) The issue of the price of lost or damaged goods is regulated by Articles 21 and 44 of the Customs Law and the provisions of Article 38 of the Regulations.

2. The provisions on the inverse application of Articles 5 and 6 of the Agreement are elaborated in Article 36 of the Customs Law.

3. Provisions of Article 5.2 of the Agreement are elaborated in Article 36 of the Customs Law.

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4. The implementation of Article 6.2 of the Agreement is ensured by the provisions of Articles 24, 41, 253 and 274 of the Customs Law.
5. In Yugoslav practice there has been no need for a separate regulation of issues from Article 7.2 of the Agreement on Customs Valuation.
6. In relation to the options contained in Article 8.2 of the Agreement, Yugoslav legislation accepts the c.i.f. parity.
7. The chart of foreign currency exchange rates is published by the banks competent for transactions with foreign countries and in the daily press.
8. The Customs Law does not contain separate provisions which elaborate on Article 10 of the Agreement, but the customs procedure applies the general regulations concerning the confidentiality of the data used in the procedure.
9. In the Yugoslav customs procedure, the importer as well as other persons concerned by the procedure have the right of complaint on the ruling of the customs authorities. The legal remedy is indicated in the ruling itself.
10. All national laws as well as other regulations are published in the "Official Gazette of the SFRY". Regulations passed by administrative authorities are also published in the "Official Gazette of the SFRY". The rulings of tribunals are not published in official gazettes but periodically in compendiums of court rulings.
11. Issues relating to Article 13 of the Agreement on Customs Valuation are elaborated in Articles 41 and 266 of the Customs Law.
12. Issues relating to Article 16 of the Agreement on Customs Valuation are regulated in Article 41, paragraph 5 of the Customs Law.
13. Explanations of the Agreement are mostly included in the Regulations on the Conditions and Manner of Establishing a Customs Value.