

# GENERAL AGREEMENT ON TARIFFS AND TRADE

RESTRICTED

VAL/2/Rev.1/Add.5  
25 September 1981

Special Distribution

Committee on Customs Valuation

Original: English

## INFORMATION ON IMPLEMENTATION AND ADMINISTRATION OF THE AGREEMENT

### Checklist of Issues

#### Addendum

#### FINLAND

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 Finland is reproduced hereunder.

#### Question No.

- 1.(a)(i) The Agreement in its entirety is part of the valid legislation in Finland (Decree No. 1102/80, Series of Conventions No. 83/80). Thus, Article 1.2 and the related Interpretative Note apply, together with Articles 14 to 16 of the Customs Valuation Act (906/80).
- (ii) See Article 14 of the Customs Valuation Act (906/80).
- (iii) Article 28 of the Customs Valuation Act applies throughout the system.
- (iv) See Article 15 of the Customs Valuation Act and Article 1(2)(b) of the Agreement contained in Series of Conventions No. 83/80.
- (b)(i) Price and customs value of lost or damaged goods; these provisions are included in Article 25 of the Customs Valuation Act (906/80):
- when the loss or damage has occurred before the date of importation, the customs value is reduced accordingly;
  - when the loss or damage has occurred on or after the date of importation but before the date of lodging the customs declaration (Act on Customs Taxation 575/78), the customs value is reduced accordingly provided that the loss or damage be due to an accident or force majeure.

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2. Paragraph 3 of Article 4 of the Customs Valuation Act (906/80)
3. Article 5.2 of the Agreement and Interpretative Note to Article 5, paragraphs 11 to 12, are included in the national legislation (Series of Conventions No. 83/80). The substance of Article 5.2 of the Agreement is also included in Article 20, paragraph 3, of the Customs Valuation Act.
4. The text of Article 6.2 of the Agreement is valid legislation and published in the Series of Conventions No. 83/80.
- 5.(a) Article 7 of the Agreement and the related Note are included in the Legislation (Series of Conventions No. 83/80). Article 5 of the Customs Valuation Act and Board of Customs Decision by virtue of Article 5 of the Customs Valuation Act ("applied Customs value"), published in the series of Special Notices by the Board of Customs No. 1/81.
- (b) Article 28 of the Customs Valuation Act applies throughout the valuation system.
- (c) Article 7.2 of the Agreement is contained in Series of Conventions No. 83/80 and in the Board of Customs Decision by virtue of Article 5 of the Customs Valuation Act, Special Notice No. 1/81 by the Board of Customs.
6. See Article 9, paragraph 1, and Article 22 of the Customs Valuation Act (906/80).  
  
Finland applies the Agreement on a c.i.f. basis.
7. See Article 26 of the Customs Valuation Act.  
  
The Board of Customs publishes the rates of exchange to be applied to importations and exportations during each calendar month in the series of Special Notices of the Board of Customs. These rates of exchange are also included in the daily quotations of the Bank of Finland published in the Official Journal. The list of rates of exchange published by the Board of Customs also includes currencies which are not quoted by the Bank of Finland but are agreed upon by the biggest commercial banks according to the principles of the central bank (Bank of Finland). This more comprehensive list is available in the commercial banks and published in the daily papers.
8. Section 67 of the Customs Act (573/78) applies (Annex 1).

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- 9.(a) Sections 47 and 48 of the Customs Act (573/78) contain provisions on appeals (Annex No. 1).
- Briefly, the first instance of appeal is the Board of Customs, the second instance is the Supreme Administrative Court.
- (b) The decision on clearance for home use, also serving as the decision on customs taxation, includes information on how an appeal against the decision should be made and to whom it should be addressed (Section 39 of the Customs Act 573/78; see Annex 1).
- The appeal judgements of the Board of Customs include information on how to appeal to the Supreme Administrative Court.
- 10.(a)(i) All national legislation is published in the Collection of Acts (Säädöskokoelma/Författningssamlingen).<sup>1</sup>
- (ii) The Board of Customs Decision by virtue of Article 5 of the Customs Valuation Act is published in the series of Special Notices by the Board of Customs (Tullihallituksen tiedotuksia/Tullstyrelsens meddelanden) as No. 1/1981.
- The Act on approval of the Agreement on Implementation of Article VII of the GATT (325/80) and the Decree of Implementation of the said Agreement (1102/80) are published in the Collection of Acts (Säädöskokoelma/Författningssamlingen).
- (iii) The administrative rulings are published in the series of Special Notices by the Board of Customs.
- (iv) See (i) above.
- (b) Further rules are not anticipated at the moment. The Finnish Administration is awaiting more experience of the application.
- 11.(a) - As for the registered customers (importers), Article 13 of the Agreement is implemented by Section 12 of the Customs Act 573/78. Paragraph 2 states that "even before clearance has been completed, the goods may be released to a registered customer".

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<sup>1</sup>Up to 31 December 1980 the title of this publication was "Suomen Asetuskokoelma/Finlands Författningssamling".

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- For the customers (importers) paying in cash ("cash customers"), the right to withdraw their goods from the customs is guaranteed by the Act on Amendment of Section 12 of the Customs Act (910/80) which adds to this section a new paragraph 3 to this effect.

(b) No additional explanations are deemed necessary for the time being.

12.(a) Article 28 of the Customs Valuation Act (906/80)

(b) Yes, see Section 67 of the Customs Act (573/78) (Annex 1).

13. The Agreement in its entirety, including the Interpretative Notes, is part of the valid legislation in Finland since 1 January 1981; Decree of Implementation of the Agreement No. 1102/80 of 5 December 1980; published in the Collection of Acts "Säädöskokoelma/Författningssamlingen".

ANNEX 1

EXTRACT FROM THE CUSTOMS ACT (573/78)

(An Unofficial Translation into English)

Section 39

On clearance for home use and on other imposition of taxes shall be given a decision on clearance for home use. The decision shall show the bases for the decision and include the address to which appeals can be directed.

Section 47

Any person who is dissatisfied with a decision made by the District Customs Office may submit a written appeal against it at the Board of Customs. The appeal papers shall be delivered to the District Customs Office or to the Board of Customs within thirty days as from the day of clearance for home use or, when the appeal does not concern customs clearance for home use, from the day whereon the appellant has been notified of the decision; however, excluding that day. What has been provided for in the Act on Appeals in Administrative Matters (154/50) is otherwise valid for appeals (regular appeal).

Section 48

Any person who wants to lodge an appeal against the imposition of a customs duty on the ground that it has been imposed through incorrect application of law or during the treatment of the matter in the District Customs Office when there has been a mistake or an error of procedure which can be assumed to have influenced the decision on the matter, may lodge an appeal against the decision at the Board of Customs also after the time-limit laid down in Section 47; however, not after three years have elapsed from the beginning of the calendar year following the imposition of the duty (appeal on a ground).

Section 67

Any person shall be responsible for neither disclosing nor utilizing such information on others' business or statements thereof made by the Board of Customs or the District Customs Office as he has received at customs clearance, in storage or transport documents or in other ways while carrying out his official duties or otherwise.