

# GENERAL AGREEMENT ON TARIFFS AND TRADE

RESTRICTED

VAL/2/Rev.1/Add.9

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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

#### ROMANIA

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 evaluation (VAL/2/Rev.1).

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

1. (a) (i) No  
(ii) No  
(iii) There is no such provision.  
  
(b) Goods damaged during transport are subject to a reduced rate of customs duty proportional to the degree of damage; goods destroyed are exempt from payment of customs duty (Article 278 of the Customs Regulations).
- 2-5. There has been no concrete situation which has made it necessary to apply the provisions of Article 4 or 7 of the Agreement.
6. National legislation provides for the use of c.i.f. prices for the determination of customs value.
7. Order No. 88/31.XII.1981 of the Minister for Foreign Trade and International Economic Cooperation, and of the Minister for Finance, published in the Official Gazette of the Socialist Republic of Romania, No. 13/29.I.1982.
8. The confidential nature of information communicated to State authorities is ensured by a law prescribing appropriate penalties in case of its disclosure (Law No. 23/1971).
9. (a) Disputes are settled by the head of the customs unit at which customs clearance took place. An appeal may be made against his decision to the Directorate-General of Customs, within a period of 30 days after receipt of the communication (Article 93 of the Customs Regulations).

- (b) The decision of the head of the customs unit of first instance is communicated in writing and indicates the authority to which an appeal may be made within 30 days (Article 93 of the Customs Regulations).
10. (a) The provisions of Article 12 of the Agreement have been complied with by publication in the Official Gazette of the Socialist Republic of Romania of the national regulations and international arrangements, as follows:
- Law No. 30/1978 (Customs Code of the Socialist Republic of Romania), published in Official Gazette No. 15/28.XII.1978;
  - Council of State Decree No. 183/1980 (text of the Agreement on the implementation of Article VII of the General Agreement on Tariffs and Trade), published in Official Gazette No. 47/16.VI.1980.
- (b) The Customs Regulations on procedure and other rules for the conduct of customs activities have recently been published, including supplementary information on the method of determining customs value (Council of State Decree No. 337/1981, published in Official Gazette No. 90-91/27.XI.1981).
11. (a) The provisions of the application of the Customs Code of the Socialist Republic of Romania (Law No. 30/1978) make it possible for the importer to withdraw his goods from customs before payment of duty.
- (b) Yes; Articles 67 and 69 of the Customs Regulations lay down procedures for the calculation and payment of customs duty, and the measures to be taken in the case of goods which have not been cleared through customs.
12. (a) Yes; in the case of disputes concerning the method of determining customs value, the decisions taken are explained in writing and communicated to the interested party (Article 93 of the Customs Regulations).
- (b) No.
13. The interpretative notes were published at the same time as the Agreement on the Implementation of Article VII of the General Agreement on Tariffs and Trade, in the Official Gazette of the Socialist Republic of Romania, No. 47/16.VI.1980.