

GENERAL AGREEMENT ON TARIFFS AND TRADE

RESTRICTED

VAL/2/Rev.2

4 February 1986

Special Distribution

Committee on Customs Valuation

INFORMATION ON IMPLEMENTATION AND
ADMINISTRATION OF THE AGREEMENT

Revision

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. At its second meeting held on 5 May 1981, the Committee decided that the checklist should be brought up-to-date in the light of the discussion held and that Parties should respond in writing to the points contained in the revised checklist. Replies submitted by Parties to date have been circulated as addenda to the revised checklist (VAL/2/Rev.1/Add.1-15).

At the Committee's meeting of 13 December 1985, the Committee agreed that two questions (reproduced as questions 14 and 15 below) be added to the checklist (VAL/M/14, paragraph 55). In response to a request for clarification, the Chairman said that these questions would only apply to Parties responding to the checklist in the future (VAL/M/14, paragraph 56). Future replies by Parties will be circulated as addenda to this second revision of the checklist, which 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 afore-mentioned grounds in writing if the importer so requests? (Article 1.2(a))
- (iv) How has Article 1.2(b) been implemented?

(b) Price of lost or damaged goods:

Are there any special provisions or practical arrangements concerning the valuation of lost or damaged goods?

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. How has Article 6.2 been implemented?
5. 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?
6. How have the options found in Article 8.2 been handled? In the case of f.o.b. application, are ex-factory prices also accepted?
7. Where is the rate of exchange published, as required by Article 9.1?
8. What steps have been taken to ensure confidentiality, as required by Article 10?
9. 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?
10. 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?
11. 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?

12. 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?

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

14. How have the provisions of the Decision of 26 April 1984 on the Treatment of Interest Charges in the Customs Value of Imported Goods (VAL/6/Rev.1) been implemented?

15. For those countries applying paragraph 2 of the Decision of 24 September 1984 on the Valuation of Carrier Media Bearing Software for Data Processing Equipment (VAL/8), how have the provisions of this paragraph been implemented?

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