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Committee on Customs Valuation

Original: Spanish

INFORMATION ON IMPLEMENTATION AND ADMINISTRATION OF THE AGREEMENT

Check-List of Issues

Addendum

ARGENTINA

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 check-list of issues relating to national legislation on customs valuation. At its meeting of 13 December 1985, the Committee agreed that questions 14 and 15 be added to the check-list.

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

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Without prejudice to the fact that the Republic of Argentina has not yet begun to implement the Agreement, it has been considered desirable to reply to the questionnaire contained in document VAL/2/Rev.2, with the limitations resulting from the aforementioned circumstance.

- 1(a)(i): Argentine domestic legislation includes the actual provisions of Article 1 of the Agreement. Article 9 of its regulations (see VAL/1/Add.22) specifies the degrees of relationship between persons according to which they are considered related within the meaning of Article 15:4(h) of the Agreement.
- 1(a)(ii): The Agreement does not warrant such a presumption.
- 1(a)(iii): The provision of Article 1.2(a) of the Agreement.
- 1(a)(iv): It has not been implemented.
- 1(b): There are no special provisions in this field.

- 2: Argentina has made use of the reservation provided for in Article 4 of the Protocol.
- 3: Argentina has made use of the reservation provided for in Article 5 of the Protocol.
- 4: The application of Article 6 has been deferred until 1 January 1991, by virtue of the option provided in Article 21:2 of the Agreement.
- 5(a),(b),(c): There is not yet any experience arising from the implementation of the Agreement. The prohibitions found in Article 7:2 have been reproduced in Argentine law.
- 6: Through Article 5 of the Decree establishing the regulations (see VAL/1/Add.22), the option chosen has been to include the items mentioned in Article 8:2 of the Agreement.
- 7: The exchange rate is published in the Bulletin of the National Customs Administration.
- 8: Those provided for in Article 10 itself.
- 9(a): In accordance with the Customs Code, the person concerned is entitled to both administrative and judicial appeal.
- 9(b): Article 13 of the regulations (see VAL/1/Add.22) provides that the decisions issued by the Customs Administration must inform the person concerned of the rights of appeal provided by the law.
- 10(a)(i) and (ii): Law 23311, approving the Agreement and, its decree establishing the regulations thereof, No. 1026/87 (see VAL/1/Add.22) have been officially published.
- 10(a)(iii) and (iv): There are not yet any judicial decisions or administrative rulings relating to the Agreement. The legislation referred to in the regulations was also officially published at the appropriate time.
- 10(b): The experience resulting from the implementation of the Agreement will indicate whether any further rules are required.
- 11(a) and (b): With reference to Article 13, the Customs Code already made provision for the system of despatch under guarantee, in which the importer has the right immediately to have the goods at his disposal. Therefore, further rules have not been laid down.

- 12(a) and (b): The provision in Article 16 has been included in national legislation, and coincides with the principles governing administrative procedures.
- 13: The Interpretative Notes, being part of the Agreement, have been included in domestic legislation.
- 14: It has been included in Article 7 of the Decree establishing the regulations (see VAL/1/Add.22).
- 15: The Argentine Republic does not apply paragraph 2.