GENERAL AGREEMENT ON TARIFFS AND TRADE

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Committee on Customs Valuation

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USE OF VALUATION METHODS BY PARTIES

Addendum

FINLAND

The following communication has been received from the delegation of Finland.

In accordance with the decision taken by the Committee on Customs Valuation in May, the Finnish Board of Customs has examined the application of the various valuation methods and is pleased to submit the results of the investigation.

The data were collected in the two biggest district customs offices (Helsinki and Turku), through which about 75 per cent of the total entries are cleared annually. The examination was carried out during a period of two weeks in September-October.

The result of this examination was as follows:

93.1 per cent of the entries were valued under Article 1 0.3 per cent of the entries were valued under Article 2 0.1 per cent of the entries were valued under Article 3 6.5 per cent of the entries were valued under Article 7.