

WORLD TRADE ORGANIZATION

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Committee on Customs Valuation

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INFORMATION ON IMPLEMENTATION AND ADMINISTRATION OF THE AGREEMENT ON CUSTOMS VALUATION

Checklist of Issues

REPUBLIC OF ESTONIA

With reference to the Decision on Checklist of Issues, the Republic of Estonia has the honour to provide the Committee on Customs Valuation the responses to the Checklist of Issues below.

1. Questions concerning Article 1:

(a) Sales between related persons:

(i) Are sales between related persons subject to special provisions?

The provisions of the Agreement as to sales between related persons are incorporated into §2, subsection 3 and §4, subsections 2, 3, 4 and 5 of the Customs Valuation Act.

(ii) Is the fact of intercompany prices *prima facie* considered as grounds for regarding the respective prices as being influenced?

No – please refer to §4, subsection 3 of the Customs Valuation Act.

(iii) What is the provision for giving the communication of the above-mentioned grounds in writing if the importer so requests (Article 1.2(a))?

Article 1.2(a) is incorporated into §4, subsection 3 of the Customs Valuation Act.

(iv) How has Article 1.2(b) been implemented?

Article 1.2(b) is incorporated into §4, subsection 3 of the Customs Valuation Act.

(b) Price of lost or damaged goods:

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

Valuation of damaged goods is regulated by §53 of the Procedure for Declaration, Determination and Adjustment of Customs Value.

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?

Article 4 is implemented by §3, subsection 2 of the Customs Valuation Act.

3. How has Article 5.2 been implemented?

Article 5.2 is implemented by §7, subsection 4 of the Customs Valuation Act.

4. How has Article 6.2 been implemented?

Article 6.2 is implemented by §8, subsection 3 of the Customs Valuation Act.

5. Questions concerning Article 7:

(a) What provisions have been made for making value determinations to Article 7?

The provisions for making value determinations pursuant to Article 7 are incorporated into §9 of the Customs Valuation Act.

(b) What is the provision for informing the importer of the customs value determined under Article 7?

The provision for informing the importer of the customs value determined under Article 7 is incorporated into §9, subsection 3 of the Customs Valuation Act.

(c) Are the prohibitions found in Article 7.2 delineated?

The prohibitions found in Article 7.2 are incorporated into §9, subsection 2 of the Customs Valuation Act.

6. How have the options found in Article 8.2 been handled? In the case of f.o.b. application, are ex-factory prices accepted?

The costs and charges found in Article 8.2 are included in the customs value (§10, subsection 2 of the Customs Valuation Act). Ex-factory prices with proper additions are also accepted.

7. Where is the rate of exchange published, as required by Article 9.1?

The rate of exchange is published in the daily newspaper *Äripäev*. On the internet, the official exchange rates of the central bank (Bank of Estonia) are updated daily at the following address: <http://quote.ibs.ee/valuutad.cgi>.

8. What steps have been taken to ensure confidentiality, as required by Article 10?

Confidentiality is ensured with the respective requirement in §14, subsection 1 of the Customs Valuation Act.

9. Questions concerning Article 11:

(a) What rights of appeal are open to the importer or any other person?

The importer or any other person has the right to appeal in accordance with §15, subsections 3 and 5 of the Customs Valuation Act.

(b) How is he to be informed of his rights to further appeal?

Importer is informed of his right for further appeal by the reference in the respective decision made by the customs office.

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:

Relevant national laws and regulations concerning the applications of the Agreement are published in the Official Journal of the Republic of Estonia *Riigi Teataja* (State Gazette), available on the following internet address: <http://www.rk.ee/~teataja>.

(iii) the judicial decision and administrative rulings of general application relating to the Agreement:

No judicial decisions or administrative rulings have yet been made pursuant to implementation of the Agreement.

(iv) general or specific laws being referred to in the rules of implementation or application:

Customs Act, entered into force on 19 January 1998 (RT¹ part I, No. 3, published on 9 January 1998).

Customs Valuation Act, entered into force on 1 January 1996, last amended on 21 October 1999 (RT part I, No. 83, published on 5 November 1999).

Procedure for Declaration, Determination and Adjustment of Customs Value, Regulation No. 29 of the Minister of Finance of 15 March 2000, entered into force on 1 May 2000.

(b) Is the publication of further rules anticipated? Which topics would they cover?

No further rules are anticipated at this time.

¹ RT – Official Journal *Riigi Teataja* (State Gazette).

11. Questions concerning Article 13:

(a) How is the obligation of Article 13 (last sentence) being dealt with in the respective legislation?

The provision in question is incorporated into §14, subsection 3 of the Customs Valuation Act.

(b) Have additional explanations been laid down?

No.

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?

This provision is incorporated into §14, subsection 2 of the Customs Valuation Act.

(b) Are there any further regulations concerning an above-mentioned request?

No.

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

The Interpretative Notes of the Agreement have been included in the respective Regulation of the Minister of Finance, No. 29 "Procedure for Declaration, Determination and Adjustment of Customs Value", which entered into force on 1 May 2000.

14. How have the provisions of the Decision on the Treatment of Interest Charges in the Customs Value of Imported Goods been implemented?

The provisions of the respective decision are incorporated in §11 of the Customs Valuation Act.

15. For those countries applying paragraph 2 of the Decision on the Valuation of Carrier Media Bearing Software for Data-Processing Equipment, how have the provisions of this paragraph been implemented?

The provisions of the respective decision have been incorporated into §78 and §79 of the Procedure for Declaration, Determination and Adjustment of Customs Value which entered into force on 1 May 2000.
