

GENERAL AGREEMENT ON
TARIFFS AND TRADE

RESTRICTED

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VALUATION FOR CUSTOMS PURPOSES

Questionnaire for the Ninth Session

Statements received from Governments

Addendum

C U B A

Question 1.

Valuation for customs purposes is determined on the basis of legal and administrative provisions, and never on the basis of arbitrary or fictitious values.

Question 2.

Yes, we have legal provisions which permit valuation for customs purposes to be based on the values of comparable domestic products (Presidential Decree No. 731 of 10 May 1932).

Question 3.

Yes. Article 100 of our Customs Regulations establishes that:

"The valuation of imported goods subject to ad valorem duty and duty imposed under any system of valuation shall be based on the actual value in the market, or on the wholesale price at which such goods were bought and sold in usual wholesale quantities at the time of export to the Island of Cuba in the principal markets of the exporting country, and on the conditions in which the said merchandise is bought and sold there for export to the Island of Cuba for sale, plus the value of all cartons, boxes, crates, cases, sacking and wrappings of whatsoever nature, and all other costs, charges and expenses incurred in packing and preparing the merchandise for forwarding to the Island of Cuba".

Question 4.

It is the time at which the goods are exported to Cuba from the principal markets from which they are imported.

Question 5.

Same as Question 4 above.

Question 6.

In accordance with Presidential Decree No. 731 of 10 May 1932, valuations may be based:

- (a) on the internal price of the goods in the market of the exporting country; and
- (b) on the export price in the exporting country.

There is no regulation for valuation to be based on the c.i.f. price.

Question 7.

This is an aspect which is not contemplated in the present Cuban legislation.

Question 8.

The invoice value is the one taken as a basis for valuation. The Cuban legislation does not contemplate the other possibilities covered under Question 8, with the exception of the methods indicated in previous answers.

Question 9.

Our legal or administrative regulations do not provide for the use of alternative methods of valuation. However, in the absence of concrete legal information, the customs official is entitled to act under those provisions which would offer the greatest amount of information to determine the value. This determination is always made by customs officials.

Question 10.

The Cuban legislation does not contemplate this case even though it determines the elements not to be considered as dutiable in connexion with the goods value.

Question 11.

The system in force is that of converting foreign currencies into pesos and dollars at the official rate of exchange. Our peso is in parity vis-à-vis the dollar. As to countries applying multiple rates of exchange, the official

rate of exchange of the country concerned is taken as a basis for valuation. This creates a situation of complete vulnerability for Cuba.

Question 12.

In our customs offices various taxes are collected together with the customs duties, but the collections relating to the value of the goods only include the gross sale tax (purchase and sale tax) on imported goods and for certain items a luxury tax depending on the value of the imported goods. In the case of internal taxes, the methods of valuation are different.

Question 13.

Our export trade has met with difficulties resulting from methods or practices adopted by other contracting parties for determining the value of imported goods. These difficulties arose in particular cases, the details of which cannot be supplied at this stage.

