

GENERAL AGREEMENT ON TARIFFS AND TRADE

RESTRICTED

VAL/2/Rev.1/Add.2
11 August 1981

Special Distribution

Committee on Customs Valuation

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INFORMATION ON IMPLEMENTATION AND ADMINISTRATION OF THE AGREEMENT

Checklist of Issues

Addendum

SWEDEN

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 checklist of issues relating to national legislation on customs valuation (VAL/2/Rev.1).

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

Introductory remarks

The articles and notes of the GATT-agreement have been entered [agreement, agr.]
in

the articles in Ordinance on Customs Value of 25 September 1980 [Ordinance.]

the notes in Instructions to the Ordinance on customs value issued by the Board of Customs on 9 October 1980 [Instructions]

The Ordinance and the Instructions are together with guidance for the application of the rules published in a booklet "Customs Value Guidance" intended for the customs officers and the importers. [Customs Value Guidance]

Implementation

1. Article 1	Ordinance	Instructions	Customs Value Guidance
(a) Sales between related persons	Chapt.2,2§1 corresponds	Note to -- corresponds to	p.7
(i) Yes - the rules of the agreement	to Art.1,2 (a) agr. Chapt2,2§2= Art.1,2(b) agr.	Note to Art.1 Par 2,2-4, agr. Note to --- = p.7 Note to art. 1, Par 2(b), agr.	
Relationship ("family" not defined)	Chapt 2§2 = Art.15,4-5 agr	note to --- = p.7 Note to art.15, Par 4(e), agr.	

(ii)
No, if price influence has not been examined this is a reason for examination.

Ordinance Instructions Customs
Value Guidance

(iii) A firm administrative practise guarantees a written answer. If the importers' declared value has not been approved at the customs examination and the customs value that is finally determined differs from the declared value, then the importer is always entitled to get a written motivation according to a special administrative law.

(iv) See above under (i) Chapter 2 Note to -- p 7
§2

(b) Lost or damaged goods:
Loss proved at the im-
portation; the value
of the lost part=zero
(provisions how to
prove a loss are en-
tered in circular
letter)

Damage stated at the Chapter 9, Note to -- p.11
importation= 1§

2. The note says: "If the importer does not request that the order of Chapters 5 and 6 (Articles 5 and 6) be reversed, the normal order of the sequence is to be followed. If the importer does so request but it then proves impossible to determine the customs value under the provisions of Chapter 6, the customs value is to be determined under the provisions of Chapter 5, if it can be so determined."
There are no other time aspects in our rules of provision.

Chapter 1, Note to -- p.5
1§ = Art 4
agreement

		Ordinance	Instructions	Customs Value Guidance
3.	There are no time aspects in other rules or provisions	Chapter 5, 4§ = Art.5, 2 agr.	Note to -- = Note to Art. 5, 11. and 12. agr.	p. 9
4.			Note to Chapt. 6 = Art.6, 2.agr.	
5. (a)		Ch 7, 1§ = Art.7, 1. agr.	Note to -- Note to Art.7, 1.-3.agr. + directions how to calcu- late the value of rented goods.	p.10 and 17
(b)	See the answer to question 1. (a) (iii)			
(c)	Yes	Chapter 7. 2§=Art.7, 2. agr.		
6.		Ch 8, 2§=costs according to Art.8, 2. (a) (b) agr. shall be included in the Customs Value		p. 12 and 13 (directions how to calcu- late costs of transport)
7.	Monthly in circular letters, intended for the customs officers and the importers			
8.	Provisions corresponding to Art.10 of the agreement are found in the Swedish Secrecy Law, Chapter 9, 1 and 2 §§. (They are entered in a Customs Handbook available to the public.)			

Ordinance Instructions Customs Value
Guidance

9. Rights of appeal

- (a) 1. to the Customs authorities within 6 months
(in special cases 5 years)
Law 13,44,48 §§
- 2. to a higher independent court within 3 weeks.
Law (71:309) about competence for general administrative court to try certain cases.
- (b) 1. In the declaration form
2. In the written decision

10. (a) (i) Ordinance --

Swedish code of statutes.
Reprinted in Customs code of statutes, Customs statute handbooks II and Customs Value Guidance (all available to the public)

p. 19-24

- (ii) Instructions - Customs .
code of statute, Customs statute handbooks II and Customs Value Guidance (available to the public)

p. 25-33

- (iii) Judicial decisions
Customs goods handbooks II (directions and precedents), circular letters (all available to the public)

Administrative rulings
Customs code of statutes, Customs statute handbooks II and III, circular letters (all available to the public)

- (iv) Swedish code of statutes
Customs " " "
" statutes handbooks I-III, VIII (all available to the public)

(b) No, not at present

11. (a) According to Customs Law
9§ preliminary customs
clearance is permitted
- (b) Yes. A complete descrip-
tion of practise, securi-
ties etc is entered in
Customs statute handbook
VIII;3
12. (a) See the answer to question
1.(a) (iii)
- (b) No
13. In the "Instruction --",
see above before the ans-
wers and the answer to
question 10.(a) (iii)