

# GENERAL AGREEMENT ON TARIFFS AND TRADE

RESTRICTED

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Committee on Customs Valuation

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## INFORMATION ON IMPLEMENTATION AND ADMINISTRATION OF THE AGREEMENT

### Checklist of Issues

#### SWEDEN

#### Supplement

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

#### Question 1(a)(iii)

It follows from Swedish legal usage and the rules of common administrative laws in Sweden that a continuous communication in writing has to take place, inter alia, in cases when a deviation is made from what a declarant claims in respect of Customs duties and taxes. However, in order to avoid uncertainty, the Swedish administration has decided to insert the last part of Article 1.2(a) in "Instructions to the Ordinance on Customs value issued by the Board of Customs on 9 October 1980".

The completed reply will read:

A firm administrative practice guarantees a written answer. The last part of Article 1.2(a) reading:

"If, in the light of information provided by the importer or otherwise, the customs administration has grounds for considering that the relationship influenced the price, it shall communicate its grounds to the importer and he shall be given a reasonable opportunity to respond. If the importer so requests, the communication of the grounds shall be in writing."

has been entered in the Instructions as a note to Chapter 2 § 1 of the Ordinance on Customs value. 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.

#### Question 8 - Completion

Provisions - - - public.) Relevant parts of the provisions have the following wording:

1 § Secrecy applies to such activities of the authorities as concern determination of taxes or concern assessment or otherwise establishment of the basis for determination of taxes regarding information about personal or economic circumstances of persons. Particulars in Customs matters may however be handed out, if it is clear that they can be revealed without the person suffering damage or disadvantage. Concerning

information in a case at a court, secrecy applies only if it can be presumed that the person will suffer damage or disadvantage if the information is revealed.

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Tax in this chapter means tax on income or fortune and turnover tax, customs duty and other indirect taxes. - - -

## 2 § Secrecy applies to

1. special matters of control concerning taxes or of precautionary measure in connection with such control and other activities concerning customs control not falling under 1 §,

2. - - -

### Question 9

The completed reply reads:

(a) 1. (Appeals to Customs authorities)

### Customs Law

13 § If the Customs authority finds out that a decision concerning assessment of duty is erroneous, the authority gives a decision of correction (reassessment of duty), if the fault is not considered as negligible. The question of reassessment shall also be raised when a person liable for duty so requests.

If appeals have been lodged against a decision concerning assessment of duty or if the time for appeal has expired, the question about reassessment may not be raised.

44 § Appeals against a decision that a Customs authority other than the Board of Customs has given according to this law or to provisions issued by virtue of the law, may be lodged with the Board of Customs.

If the appeals relate to the determination of Customs duty, other import duties - - -, the appeal document has to be filed within six months from the day of the decision. If, however, reassessment is made, the appeal document shall be filed within six months from the day of decision or, if the time for appeal will be longer in that way, within two months from the day of reassessment.

46 § Proceedings against a decision relating to determination of customs duty or other import duties may be brought forward only by the person who is liable for duty and by the public representative.

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48 § A person who is liable for duty can appeal in special order if

1. customs duty or other import duties have been wrongly determined more than once for certain goods,

2. as a result of omission to hand in customs declaration or requested information, incorrectness in customs declaration or other information that he has given or in information which has served as basis for such declaration or information, customs duty or other import duties has been settled at an amount which substantially deviates from what should rightly have been settled.

3. he can otherwise refer to facts or proofs, which ought to have caused that customs duty or other import duty should have been settled at an amount which substantially deviates from what has been settled.

Appeals in accordance with the first paragraph 2 or 3 may be brought up for consideration only if the appeals can be based on facts or proofs, the knowledge of which was missing when the duty was settled, and it appears to be excusable that he who seeks correction has not otherwise referred to the facts or proofs in order to get correction.

Appeals under this section may be made at the latest five years after the day the assessment decision was given.

The public representative may in cases under this section appeal for the benefit of the person who is liable for duty.

(a) 2. (Appeals to higher courts)

#### Customs Law

45 § Appeals against a decision of the Board of Customs according to this law or to provisions issued by virtue of the law may be lodged with the Fiscal Court of Appeal, when the proceedings relate to the question of

1. the determination of customs duty or other import duties - - -

#### Law about competence for general administrative court to try certain cases

1 § Appeals against a decision - - - shall - - - be brought to the Audit Court in the following cases:

- - -

5. cases about decisions of Customs authorities in connection with import or export of goods - - -

#### Law about administrative processes

1 § This law is valid for the judicial process of the law in the Fiscal Court of Appeal ---

7 § The appeal document shall be handed in to the court that shall try the case. The document shall be lodged within three weeks from the day the appellant was notified about the contested decision. - - -

(b) 1. (Complaints against decisions concerning assessment of duty)

Directions how to complain are given on the back of the Customs declaration containing briefly the provisions in the relevant sections of the Customs Law.

(b) 2. (Appeals)

All relevant information concerning appeals in Customs matters is given in the written verdicts on complaints from the Customs authorities and the Fiscal Court of Appeal.

Question 11

The completed reply reads:

(a) According to Customs Law 9 § preliminary Customs clearance is permitted. In Customs Regulations 86 and 87 §§ supplementary provisions are given.

Relevant parts have the following wording:

Customs Law

9 § When goods, which according to the Customs tariff shall be classified jointly, are entered for Customs examination at separate occasions, the person who is liable for Customs duty has to lodge preliminary Customs declarations. A final declaration must, if the Customs authority does not decide otherwise, be lodged at the last opportunity of declaration.

A preliminary Customs declaration shall contain such information as is necessary in order to calculate customs duty and other import duties preliminarily.

The Board of Customs may prescribe that preliminary Customs declarations may be handed in also in other cases than those referred to in the first paragraph.

Customs Regulations

86 § The Customs authorities can admit, except in cases referred to in 9 § first paragraph of the Customs Law, that preliminary Customs declarations may be lodged if the person who is liable for customs duty is missing necessary basic data for handing in a final declaration and it would cause considerable inconvenience to postpone the Customs clearance.

87 § If a preliminary Customs declaration has been handed in, the person who is liable for Customs duty shall lodge a final declaration as soon as possible. If the final declaration is not lodged within the time stipulated by the Customs authority, the duty is determined on what is deemed reasonable - - -

(b) Yes. Explanations are given i.a. in Customs Accounting Regulations, sections 3.5 and 3.6, which have the following content:

### 3.5 Preliminary Customs clearance

Under this subheading provisions are given concerning the content and handling of preliminary and final Customs declarations.

### 3.6 Customs clearance of industrial plants

This section contains provisions about the handling of documents concerning preliminary Customs clearance of industrial plants imported in partial consignments.

#### Question 12.(a)

The completed reply reads:

See the answer to question 1.(a)(iii). The administrative law, 17 § starts as follows:

"Decision according to which an authority settles a matter, shall contain the reasons that have determined the decision.  
- - -"