

GENERAL AGREEMENT ON TARIFFS AND TRADE

RESTRICTED

VAL/2/Rev.1/Add.4
17 August 1981

Special Distribution

Committee on Customs Valuation

Original: English

INFORMATION ON IMPLEMENTATION AND ADMINISTRATION OF THE AGREEMENT

Checklist of Issues

Addendum

HUNGARY

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 Hungary is reproduced hereunder.

-
1. (a) (i) No
(ii) No
(iii) No such provision exists.

- (b) No duty is imposed on merchandise lost before entering Hungarian customs territory. In respect of the customs value of goods damaged prior to customs clearance no reduction is permitted because of the damage.

If, as a consequence of the damage, the seller refunds a certain proportion of the purchase price to the buyer, or the insurance company has effected payment by way of compensation for the damage (or part thereof), the Hungarian importer can, within one year following the customs clearance, put in a claim for repayment of duties proportionate to the amount of the refund or the recovery from insurances.

2. No regulation concerning the application of Article 4 has been issued. (Joint Decree No. 39/1976/XI.10/ PM-KKM. 99.§.).

3. No regulation concerning the application of Article 5.2 has been issued.

4. No such provision exists.

5. Concerning the application of Article 7 the following regulation has been issued: the customs value of by-product and waste originating from processing, and of residue unfit for original use can be reduced in proportion to the possible scope of utilization.

(Directive No. 10/1980/Foreign Trade Gazette 1/1981. KKM.6.§./5).

6. The inclusion in the customs value of the stipulations of Article 8.2 has been provided for. (Joint Decree No. 57/1980/27.XII./ PM-KKM 1.§./2).

7. Rates of exchange are published in the official Hungarian publication "Magyar Közlöny".

8. No special provision has been made.

Under the general provisions concerning Hungarian State administration documents of the authorities shall be disclosed only to persons duly authorized. (Act. No. IV of 1957 41.§).

9. (a) A right of appeal may be to a higher authority within the customs administration against the decision of first instance of a customs office. Against the decision of such higher authority there may be an appeal to a judicial authority.
(Decree No. 57/1980./27.XII./ of the Council of Ministers 3.§./2).
- (b) The customs office or authority concerned (of first as well as second instance) in their decision must inform the importer of his right to appeal. (Act No. IV of 1957. 43.§./1(b)).
10. (a) Information on the publication of the Customs Valuation Code and the regulations concerning the application thereof was provided in a previous notification of ours.
- (b) No further rules are being anticipated.
11. (a) In our national regulations concerning the application of the Customs Valuation Code this question did not need to be regulated, since the Hungarian Customs Laws (Joint Decree No. 39/1976/XI.10/ PM-KKM paragraph 4.2) rule that "Dutiable goods imported in foreign trade must be released before payment of the duties imposed but after Customs clearance - unless such clearance is prohibited under other decrees."
- (b) No additional explanations have been published.

12. The decisions of customs offices determining the customs value are regarded as administrative decisions of first instance and as such, under the Act No. IV of 1957. 43.§./1(c) shall be given in reasoned form on the customs receipt duly certified by the customs office. If the customs office does not accept the declaration presented for customs valuation purposes, it must give an explanation of its decision, whether specifically requested or not.

13. Interpretative Notes have been published along with the Agreement as its integral part. Thereby the Interpretative Notes have become part of Hungarian law.