

GENERAL AGREEMENT ON TARIFFS AND TRADE

RESTRICTED

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Committee on Customs Valuation

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COMMUNICATION FROM THE EUROPEAN COMMUNITIES

The following communication, described as a factual report for the Committee on Customs Valuation, has been received from the Delegation of the European Communities.

Litigation under the Customs Valuation Agreement

The Committee on Customs Valuation has included as a standing item in its annual reviews of the implementation and operation of the Agreement on Customs Valuation points of litigation in national or supranational courts on the text of the Agreement.

I have the honour to inform you that the Court of Justice of the European Communities on 9 February 1984 delivered a judgement relating to the definition of "price actually paid or payable" in the Agreement (cf. Interpretative Notes to Article 1).

The question upon which the Court was asked to rule was the following:

"Are costs which are incurred in the acquisition of free quotas (export quotas) and are charged separately by an exporter ... to a ... customer (known as quota costs) to be included in the customs value of goods (the transaction value ...)?".

The operative part of the Court's judgement is as follows:

"Quota charges relating to the acquisition of export quotas do not form part of the customs value of goods imported into the Community for the purposes of the provisions of Council Regulation (EEC) No. 1224/80 of 28 May 1980 on the valuation of goods for customs purposes, as amended by Council Regulation (EEC) No. 3193/80 of 8 December 1980".