

GENERAL AGREEMENT ON TARIFFS AND TRADE

RESTRICTED

VAL/2/Rev.1/Add.15

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Special Distribution

Committee on Customs Valuation

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INFORMATION ON IMPLEMENTATION AND ADMINISTRATION OF THE AGREEMENT

Checklist of Issues

Addendum

CZECHOSLOVAKIA

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 Czechoslovakia is reproduced hereunder.

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1. (a) (i) No.
(ii) No.
(iii) No.
(iv) No.
 1. (b) Customs value is determined according to expert valuation of the Insurance Office or the valuers - paragraph 33 of the Law-Decree for the Customs Act No. 44/1974 Coll.
 2. The option to reverse the order of application of Articles 5 and 6 is implemented and practically possible.
 3. All provisions of Article 5.2 are incorporated into rules of the Central Customs Administration. So far the provision of Article 5.2 of the Agreement has not been applied in practice.
 4. The Federal Ministry of Foreign Trade - The Central Customs Administration exercises the right to control all specified documents on the customs territory of Czechoslovakia (see § 66 of the Customs Act No. 44/1974 Coll.).
 5. (a) Pursuant to Article 7.1 the declarant has a right to choose his own appraiser of the goods who has a special qualification for such valuation (see § 47 of the Customs Act No. 44/1974 Coll.).

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- 5. (b) Pursuant to respective regulations of the § 29 of the Law-Decree for the Customs Act No. 119/1974 Coll.
- 5. (c) They have not yet been determined.
- 6. In Czechoslovakia the customs value is based on the price f.c.o. Czechoslovak frontier. No costs on own territory are included.
- 7. The rate of exchange is published by the Czechoslovak State Bank in the list of exchange rates as required by Article 9.1 of the Agreement.
- 8. The provisions of Article 10 are incorporated in § 15 of the Customs Act as well as in the customs rules according to which are used in practice.
- 9. (a) Pursuant to the Customs Act No. 44/1974 Coll. the declarant can appeal to the higher level customs authorities and the court (see provisions of § 112 of the Customs Act - supplemented by Law No. 117/83 Coll. amending the Customs Act § 112 paragraph 3).
- 9. (b) See § 111 of the Customs Act - each decision in customs matter must contain instruction on appeal possibility.
- 10. (a) (i) The Collection of Law - Law-Decree No. 120/1984 Coll.
 - (ii) The Law-Decree No. 120/1984 Coll., Customs Act No. 44/1974 Coll., Law-Decree No. 119/1974 Coll.
 - (iii) Instruction No. 7/1983 Central Customs Administration.
 - (iv) No.
- 10. (b) No.
- 11. (a) See §§ 52 and 70 of Customs Act No. 44/1974 Coll.
- 11. (b) No.
- 12. (a) The provisions of Article 16 are incorporated into customs regulations - see Instruction No. 7/1983 Central Customs Administration.
- 12. (b) No.
- 13. See Law-Decree No. 120/1984 Coll.