

GENERAL AGREEMENT ON TARIFFS AND TRADE

RESTRICTED

VAL/1/Add.4/Suppl.2*
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Special Distribution

Committee on Customs Valuation

INFORMATION ON IMPLEMENTATION AND ADMINISTRATION OF THE AGREEMENT

Supplement

Legislation of Finland

The following communication, dated 28 February 1986, has been received from the Permanent Mission of Finland.

The Permanent Mission of Finland has the honour to send herewith copies (in Finnish and in Swedish) and a translation into English of amendments to the Finnish Customs Valuation Act*. These amendments took effect 1 February 1986.

The Decision on the Valuation of Carrier Media Bearing Software for Data Processing Equipment is implemented by the amendments to Articles 10a and 22. Amendments to Articles 15 and 17 bring the wording of these Articles into line with that of the Agreement on Customs Valuation (see VAL/M/4, paragraph 20).

* This document contains the English translation only. The original texts in Finnish and in Swedish can be consulted in the secretariat (Non-Tariff Measures Division).

ACT ON AMENDMENT OF CUSTOMS VALUATION ACT of January 10, 1986

Article 9

(paragraph 3 added)

If the goods are carried by ship without reloading to an inland place, the customs value shall include only those freight costs that incur for the transportation of the goods to the first frontier customs office. If necessary, the importer shall thereby prove in a reliable way that the freight costs are higher in the case the goods are carried from the frontier customs office to an inland place.

Article 10 (first paragraph amended)

The customs value determined on the basis of the transaction value shall not include the following charges or costs, provided that they are distinguished from the price actually paid or payable for the imported goods:

- 1) charges for construction, erection, assembly, maintenance or technical assistance, if the services causing these costs are undertaken after importation on imported goods such as industrial plants, machineries or equipments;
 - 2) the cost of transport after importation;
 - 3) duties and taxes to be levied in Finland; and
 - 4) charges for customs clearance and other forwarding costs in Finland.
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Article 10a (added)

In determining the customs value of imported carrier media bearing data or instructions only the cost or value of the carrier medium itself shall be taken into account provided that the cost or value of the data or instructions is distinguished from the cost or value of the carrier medium.

For the purpose of paragraph 1 the expression "carrier medium" shall not be taken to include integrated circuits, semiconductors and similar devices or articles incorporating such circuits or devices and the expression "data or instructions" shall not be taken to include sound, cinematic or video recordings.

Article 15 (first paragraph amended)

If there are grounds for considering that the relationship influenced the price, the importer shall be given an opportunity to get the transaction value accepted as the customs value. The importer shall thereby demonstrate that the transaction value of the goods being valued closely approximates to one of the following values occurring at or about the same time:

- 1) the transaction value under articles 17 and 18, when identical or similar goods are sold to Finland to a buyer who is not related to the seller;
- 2) the deductive value of identical or similar goods determined under articles 19 and 20 or
- 3) the computed value of identical or similar goods determined under article 21.

Article 17 (amended)

The determination of the transaction value of identical or similar goods as the customs value presupposes that the goods sold for export to Finland have been exported at or about the same time as the goods being valued.

Article 22 (amended)

The provisions of article 9 on the costs and charges to be included in the customs value and the provisions of article 10a on the determination of customs value of carrier media shall also apply when the customs value is determined on the basis of the secondary methods.

Article 25 (amended)

If the value of the goods has decreased as a result of damage or deterioration before the date referred to in paragraph 3 of article 3 of the Act on Customs Taxation (575/78), the customs value shall be reduced correspondingly.

This Act shall enter into force 1st of February 1986.