

GENERAL AGREEMENT ON TARIFFS AND TRADE

RESTRICTED

VAL/1/Add.19/Suppl.1*

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Special Distribution

Committee on Customs Valuation

INFORMATION ON IMPLEMENTATION AND ADMINISTRATION OF THE AGREEMENT

Supplement

Legislation of Republic of Korea

1. Article 38 (Statement of Complaints) and Article 43-3 (Notice on Method of Filing Dissatisfaction) should be added to the Customs Law (as page 20-1 of document VAL/1/Add.19).
2. "3. No customs value ..." and "Miscellaneous Provisions" should be added to the Commissioner's Decree (as pages 40 and 41 of document VAL/1/Add.19).

* English only.

Article 38 (Statement of Complaints)

1. Any person whose right or interest has been infringed upon either by an illegal or unreasonable disposition or by a lack of a necessary disposition made under the customs Law or other laws ~~con~~ treaties on customs duty, may file an appeal claiming revocation or modification of such disposition or other necessary disposition pursuant to the provisions of this Sub-Chapter; provided, however, that a protest may be filed pursuant to the provisions of this Sub-Chapter prior to an appeal with regard to the said disposition, except in cases where the commissioner has or should have investigated, determined or made the said disposition.
2. The person who has filed an appeal pursuant to the preceding paragraph may, in case he is dissatisfied with or has not received, any decision made on the claim, file an adjudgement request with the National Tax Tribunal.

Article 43-3 (Notice on Method of Filing Dissatisfaction)

1. The reviewing office on the appeal filed shall state in the written decision that the appellant may file an adjudgement request within sixty days from the date of receipt of the decision.
2. When the reviewing office on the appeal filed has failed to make a decision thereon within the period for decision, the said reviewing office shall without delay notify the pertinent appellant that he may file an adjudgement request, within 60 days from the date on which the period for decision expired.

3, No customs value shall be determined using reasonable means on the basis of ;

- (1) the domestic selling price of goods produced in Korea ;
- (2) the higher value of two alternative values ;
- (3) the price of goods in the domestic market of the country of exportation ;
- (4) the cost of production other than computed values which have been determined for identical or similar goods in accordance with the provisions of Article 9-7 of the Customs Law ;
- (5) the price of the goods for export to other country except to Korea ;
- (6) minimum customs values ;
- (7) arbitrary of fictitious values.

Miscellaneous Provisions

1. The customs value should be based on the practices connected with the transaction of the goods to be valued, and if there is any difference between customs officials and the importer in determining the customs value, the collector should give the importer an opportunity to explain his opinion.
2. All information for the determination of the customs value should be suitable to the generally accepted accounting principles.
3. In determining the customs value, the collector may refer to the information or the advisory opinion presented by CCC.