

# GENERAL AGREEMENT ON TARIFFS AND TRADE

RESTRICTED

VAL/2/Rev.1/Add.15/Suppl.1

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Committee on Customs Valuation

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## INFORMATION ON IMPLEMENTATION AND ADMINISTRATION OF THE AGREEMENT

### Checklist of Issues

#### Supplement

#### 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).

A revision of the reply submitted by the delegation of Czechoslovakia in December 1985 is reproduced hereunder.

1. (a) (i) No.  
(ii) No.  
(iii) Section 10, paragraph 33 of the Instruction of the Federal Ministry of Foreign Trade on Customs Valuation (hereinafter referred to as "the Instruction").  
(iv) Section 3, paragraph 9 of the Instruction.
- (b) Section 33 of the Decree of the Federal Ministry of Foreign Trade No. 51 of 1986, Coll., implementing the Customs Act, 1974, No. 44, Coll.
2. Section 7, paragraphs (19) and (20) of the Instruction.
3. Section 6, paragraph (16) of the Instruction.
4. Section 7, paragraph (22) of the Instruction.
5. (a) Section 47 of the Customs Act, 1974, No. 44, Coll. and section 8 of the Instruction.  
(b) Section 10, paragraph (33) of the Instruction.  
(c) Yes, in section 8, paragraph (25) of the Instruction.

6. In Czechoslovakia, the customs value is determined on hand of f.c.o. Czechoslovak border prices. No costs on our territory are included. The method of customs value determination in the described manner is set forth in section 29 of the Decree of the Federal Ministry of Foreign Trade No. 51 of 1986, Coll., and in section 2 of the Instruction.
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. Section 15 of the Customs Act, 1974, No. 44, Coll. and section 10, paragraph (31) of the Instruction.
9. (a) Pursuant to the Customs Act, No. 44, Coll., the declarer may appeal to higher level customs authorities and to courts of law (see the provision of section 112 of the Customs Act, 1974, as amended by the Act No. 117 of 1983, Coll., more particularly section 112, paragraph 3). This provision is further substantiated in section 10, paragraph (34) of the Instruction.  
  
(b) See section 111 of the Customs Act, 1974, No. 44, Coll. Every decision in customs matters must include a notice, explaining the availability of appeal.
10. (a) (i) The respective Acts are published in the Collection of Laws of the Czechoslovak Socialist Republic.  
  
(ii) Decrees, implementing the Acts, are equally published in the Collection of Laws of the Czechoslovak Socialist Republic.  
  
(iii) Administrative rules of general application enacted by the Ministry of Foreign Trade are published in the Bulletin of said Ministry or else in the Instructions of the Central Customs Administration.  
  
(iv) In the Czechoslovak Socialist Republic every Act and Decree is published in the Collection of Laws.
11. (a) Section 70 of the Customs Act, 1974, No. 44, Coll. and section 10, paragraph (32) of the Instruction.  
  
(b) No.
12. (a) Section 10, paragraph (33) of the Instruction.  
  
(b) No.
13. Decree of the Federal Ministry of Foreign Affairs No. 120 of 1984, Coll. and the Instruction.