

GENERAL AGREEMENT ON

TARIFFS AND TRADE

RESTRICTED

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Committee on Customs Valuation

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INFORMATION ON IMPLEMENTATION AND ADMINISTRATION OF THE AGREEMENT

Checklist of Issues

Supplement

EUROPEAN ECONOMIC COMMUNITY

The following communication from the permanent delegation of the Commission of the European Communities has been received by letter of 23 June 1987.

In accordance with Article 11 of the Customs Valuation Agreement, please find enclosed a copy in English of the Legislation for the Rights of Appeal under the above Article, for Spain and Portugal.

This information is submitted for insertion in the Annex to Doc. VAL/2/Rev.1/Add.6, following the accession of Spain and Portugal to the European Community on 1 January 1986.

Rights of appeal on customs valuation matters in
Member States of the European Economic Community

The following information is to be added to the Annex to doc.
VAL/2/Rev.1/Add.6):

"SPAIN - General Tax Law of 28 December 1963, as amended by Law
No 10 of 1985, dated 25 April 1985.

1. Administrative procedure (General Rules on Tax
Administration - Royal Decree No 939 of 1986, dated 25
April 1986)

The importer of goods or the person responsible for payment of duties can appeal against the value determined by the Customs Administration by making an "application for review" to the authority which made the valuation, i.e. the Customs Administrator or Chief Inspector. This form of appeal is optional and is governed by Royal Decree No 2244 of 7 September 1979.

Another form of recourse is an "Economic Administration" Complaint, heard by a central or provincial tribunal; these tribunals are administrative and not judicial. In both cases the appellant has two weeks to submit this complaint. The procedure is governed by Decree No 1999 of 1981.

An application for review and an "Economic Administration" Complaint cannot be undertaken simultaneously.

2. Judicial procedure

Once the Economic Administration Tribunals have given their rulings, the administrative procedure is exhausted, and appeals against these rulings must be made to the ordinary courts of law - locally, nationally, and the High Court. A general right of appeal to the courts is recognized in Article 24 of the Spanish Constitution.

3. Penalties (General Tax Law of 28 December 1963, as amended by Articles 77 to 89 of 25 April 1985 and Royal Decree No 2631 of 1985, dated 18 December 1985)

The incorrect or inexact declaration of customs value will be considered a serious offence, if by reason of it a part of the duty is not paid within the periods specified in the regulations. The penalty is between 50 and 300% of the amount unpaid. If on the other hand there is no loss to the Treasury, or if no other circumstances exist, the offence will be considered minor, incurring a fine of between 1 000 and 150 000 pesetas.

PORTUGAL - Decree-Law 31.664 of 22.11.1941, Article 209

1. Administrative procedure

Disputes between customs officers and the owners or consignees of goods are presented to Customs Technical Courts. These courts are departments of the Administration, and have two instances.

2. Judicial procedure

Decisions taken by the Customs Technical Court of second instance may be brought before the judicial authority, which is composed of the following elements:

- Fiscal Court
- Administrative High Court."