

# GENERAL AGREEMENT ON

## TARIFFS AND TRADE

RESTRICTED

VAL/1/Add.10/Suppl.1\*

11 January 1990

Special Distribution

Committee on Customs Valuation

### INFORMATION ON IMPLEMENTATION AND ADMINISTRATION OF THE AGREEMENT

#### Supplement

#### Legislation of Austria

The following communication has been received from the delegation of Austria.

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On 27 June 1989, the Customs Valuation Amendment Act was enacted. This Act amends the valuation provisions of the Customs Valuation Act 1980 and comes into operation on 1 January 1990.

In pursuance of the provisions of Article 25 of the Agreement on Implementation of Article VII of the GATT, the Austrian Customs Administration is pleased to submit to the Committee information on these changes in the legislation. A translation of the Customs Valuation Amendment Act is provided herewith for the information of interested contracting parties.

The attached legislation should be read in conjunction with previous Austrian customs valuation legislation which was notified to contracting parties in VAL/1/Add.10.

A major objective of the revision was to rationalize the valuation procedures and to make them more efficient for the convenience and benefit of importers.

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\* English only/anglais seulement/inglés solamente.

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Austrian Customs Valuation Law

Section 11

Declaration for the determination of customs value

1. For the determination of customs value, a declaration shall be presented. This declaration for the determination of customs value shall be presented in writing and jointly with the goods declaration to be presented under the customs legislation for the clearance of goods for home use, including cases of consolidated goods declaration and recovery of duty in temporary admission, if it is not made directly in the goods declaration.

2. An oral declaration for the determination of customs value may be made in cases where the customs value of goods in a consignment does not exceed S5,000 or if under the customs legislation concerned an oral goods declaration is allowed.

3. The declaration for the determination of customs value shall be presented by the buyer in the customs territory or, if there is no sale, by the consignee. The declarant under customs legislation may present the declaration of customs value in the goods declaration, even if he is not buyer or consignee; information supplied for this purpose has to be kept by the declarant for a further examination by the customs authorities at any time.

4. For the determination of customs value, all particulars required under this law have to be submitted. Unless otherwise stated in this law, the provisions on the goods declaration under the customs legislation shall apply as appropriate with respect to the declaration for the determination of customs value.

5. If the declaration for the determination of customs value presented by the declarant does not give sufficient information about circumstances relevant for the determination of customs value, the buyer or the consignee has to present a declaration for the determination of customs value upon request of the customs office.

6. If it is found at a later stage that goods are liable to a customs duty ad valorem, the buyer or the consignee, as the case may be, shall, upon request of the customs office, subsequently submit a declaration for the determination of customs value.