

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

Check-List of Issues

Addendum

CYPRUS

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 check-list of issues relating to national legislation on customs valuation. At its meeting of 13 December 1985, the Committee agreed that questions 14 and 15 be added to the check-list.

The reply submitted by the delegations of the Cyprus is reproduced hereunder.

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- 1.(a) (i) The sales between related persons are governed by the provisions of the Agreement on Implementation of Article VII of GATT, which has been incorporated in the Cyprus legislation by amending Section 159 of the Customs and Excise Law.
- (ii) The fact of intercompany prices is not in itself considered as grounds for regarding the prices as being influenced, unless the importer declares that such a relationship influences the value of the goods.
- (iii) In cases where the prices are considered as being influenced by the relationship, the Customs Administration communicates the grounds in writing (in the form of a letter) to the importer concerned.
- (iv) Article 1.2(b) is being implemented by a procedure of declaration of the facts on Form C.5B.
- (b) If goods are lost or destroyed by unavoidable accident in the cases referred to in Section 163 of the Customs and Excise Law any duty chargeable may be remitted or repaid.

2. The option to reverse the order of application of Articles 5 and 6 is given to the importer and has been incorporated in the legislation itself and a relevant Departmental Public Notice No. 9.
3. Public Notice No. 9 referred to above makes provision for such circumstances. In case where relevant goods are available for sale then their release may be allowed on deposit on a provisional basis of value pending establishment of the sale price of the goods concerned.
4. By incorporating the provisions of the Agreement in the Cyprus national legislation, Article 6.2 is being applied in practice.
- 5.(a) Same as above. In addition Public Notice No. 9 and relevant Departmental Instructions to the staff provide for application of Article 7 by using reasonable means consistent with the principles and general provision of the Agreement and Article VII of GATT.
 - (b) If the importer so requests the determined value under Article 7 is being communicated to him by a letter.
 - (c) Not delineated in detail. However the attention of the staff and the public has been drawn to the importance of the provisions of Article 7.2.
6. Section 159 (recently amended) of the Cyprus Customs and Excise Law, already submitted to the GATT secretariat, provides in subsection 2 that "the elements referred to in Article 8(2) of the Agreement shall be wholly included in the Customs Value of any imported goods".
7. The rate of exchange of foreign currencies into Cyprus pounds is published in weekly Departmental circulars or earlier if the circumstances warrant, which are distributed to Customs staff, Customs Agents, traders and other professional associations and all other interested persons.
8. In addition to the Agreement, as incorporated in the Customs legislation, the Public Service Law provides that all information concerning anything related to the duties of any civil servant is confidential.
- 9.(a) Any person has the right to apply to Customs HQrs. in cases where he disputes a decision by a local Customs Station. Further, according to Section 161 of the Customs and Excise Law any person has the right of appeal in case of dispute as to the duty payable for the goods.

- (b) In addition to the above any person has the right of appeal to the High Court of Justice, according to the provisions of the Cyprus Constitution, for any administrative action. These rights of appeal are published in the official Gazette, the Public Notices and other relevant communications to the public.
- 10.(a) (i) The national laws are published in the official Gazette of the Republic.
- (ii) As above.
- (iii) Administrative rulings and relevant judicial decisions are communicated to the staff by means of Departmental Instructions and to the public by Public Notices and/or ad hoc circulars.
- (iv) As at (i) above.
- 11.(a) Section 156 of the Customs and Excise Law makes relevant provisions.
- (b) Not necessary. However, relevant provisions explaining further the procedures concerning this subject are embodied in the Instructions to the staff.
- 12.(a) The text of the Agreement itself which, inter alia, makes provision for these matters has been incorporated in the Cyprus national legislation, by amending Section 159 of the Customs and Excise Law.
- & (b)
13. As above.
14. Interest charges under a financing arrangement as outlined in Decision of the Valuation Committee of 24 September 1984, do not form part of the Customs value. Relevant provisions are contained in Public Notice No. 9 issued by the Cyprus Customs Administration.
15. Not applicable (N/A).