

# GENERAL AGREEMENT ON TARIFFS AND TRADE

RESTRICTED

VAL/1/Add.4/Suppl.1\*

25 June 1981

Special Distribution

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Committee on Customs Valuation

## INFORMATION ON IMPLEMENTATION AND ADMINISTRATION OF THE AGREEMENT

Supplement

Legislation of Finland

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\*English only. The original text in Finnish and in Swedish of the valuation declaration has been submitted to the secretariat (Non-Tariff Measures Division) where it can be consulted.

DECISION BY THE BOARD OF CUSTOMS BY VIRTUE OF ARTICLE 5 OF THE CUSTOMS VALUATION ACT (906/80)

By virtue of Article 5 of the Customs Valuation Act of December 19th, 1980 the Board of Customs has prescribed as follows:

The Customs value under Article 5 of the Customs Valuation Act, in the following called "applied Customs value", shall be based to the greatest possible extent on a Customs value determined according to the Customs Valuation Act and defined in Article 2 of that Act by applying these valuation methods flexibly.

As an applied Customs value may be used for example the transaction value of identical or similar goods, although the goods have not been imported at or about the same time as the goods being valued, or although these goods have been produced in another country than the goods being valued.

An applied Customs value may also be determined according to the provisions of deductive value, although the goods referred to in Article 19 of the Customs Valuation Act are not sold in the same condition as imported, or although the time limit of 90 days fixed in Article 20 of the said Act has expired.

If the Customs value of hired or leased goods must be determined as an applied Customs value, it can be established according to the provisions of the transaction value of the goods being valued or the transaction value of identical or similar goods, provided that such value can be determined in a reliable way on the basis of a selling offer binding upon the seller or on the basis of a price list binding upon the seller of the goods being valued or the seller of identical or similar goods.

If the Customs value of goods on hire or lease cannot be determined otherwise it shall be established by capitalizing the hire or lease charges. When applying this method the hire or lease charges are multiplied by the economic life time of the goods. If these charges include cost items which are not to be included in the transaction value and if these items are distinguished from the hire charges, they are deducted from the amount calculated as described above.

Where the Customs value of goods imported in second-hand condition must be determined under Article 5 of the Customs Valuation Act, the applied Customs value may be established on the basis of a Customs value determined as provided for by the Customs Valuation Act for identical or similar goods imported in new condition. If this is not possible, the Customs value may be determined, by applying the principles of deductive value, on the basis of the retail price in Finland of identical or similar goods imported in new condition. Price differences due to different commercial levels are to be considered when determining the Customs value.

A reasonable deduction for use shall be made from the Customs value of the new goods. In addition, the Customs value may be reduced due to a long time of use of the goods, damages or defects or for other similar reasons so that the deduction corresponds to the actual decrease in value.

No applied Customs value shall be based on:

- a) the selling price in Finland of goods produced in Finland;
- b) the highest of two alternative values;
- c) the price of the goods in the domestic market of the country of exportation;
- d) the cost of production other than computed values determined under the Customs Valuation Act for identical or similar goods;
- e) the price of the goods for export to another country than Finland;
- f) arbitrary or fictitious values.

Notice of the Board of Customs  
No. 224/80

VALUATION DECLARATION FOR IMPORTS; THE FORM TO BE USED

In consequence of the Agreement on Customs valuation concluded within GATT, the Board of Customs has, by virtue of Section 13 of the Customs Act, confirmed the lay-out key for the Customs valuation declaration for imports, Customs Form No. 112 sr, after having obtained a related statement from the Bank of Finland and the Finnish Bankers' Association. 1)

The Form consists of four parts and serves as valuation declaration when goods are cleared for home use and when the purchase price of goods is paid abroad, as follows:

- Part (1) valuation declaration for imports
  - to the Customs authorities
- Part (2) valuation declaration for imports
  - to the declarant through the Customs
- Part (3) valuation declaration for imports
  - to the declarant
- Part (4) valuation declaration/exchange application B
  - to the foreign exchange bank

The set of Forms, or at least its parts 1 and 2, shall be presented to the Customs at the Customs clearance for home use. When the purchase price of the goods is paid, part 4 of the set of Forms shall be presented to the foreign exchange bank in accordance with the exchange regulations issued by the Bank of Finland. The Form has been drawn up in compliance with the UN lay-out key for trade documents. The size of the Form is A 4. It is printed in Finnish and Swedish. The declarants may, however, have it printed either in Finnish or Swedish for their own use. The new Form will be taken into use from 1 January 1981.

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1)

Similar valuation declaration forms were in use before 1st January 1981 (Form No. SP 222 from 2nd January 1968 until 31st March 1979 and Form No. 112 from 1st April 1979 until the end of 1980). They were used as basis when revising the valuation declaration to comply with the provisions of the Agreement on implementation of Article VII of the GATT.

## VALUATION DECLARATION FOR IMPORTS

1 Payer's/seller's name and address		2 Place and date of lodgement of documents		3	
		4 Foreign trade reference No. Category of importation		Declarant's Code Internal reference	
5 Payer's/Buyer's name and address		6 Declarant			
		7 Selling or buying agent			
8 Payer's account No.		9 Payer's code		10 Country of dispatch	
				11 Import licence No.	
12 Payee's bank and account No.		13 Country of origin			
15 Date of importation		14 Terms of delivery			
16 Mode of payment		17 Terms of payment, incl. time of payment in days			
<input type="checkbox"/> Remittance <input type="checkbox"/> Urgent remittance <input type="checkbox"/> Check <input type="checkbox"/> Collection/Letter of Credit					
18 Description of goods		19 Customs tariff heading			
20 Further information		21 Bank annotations			
22 No. and date of invoice		23 TOTAL PRICE OF THE CONSIGNMENT TO BE CLEARED FOR HOME USE IN FOREIGN CURRENCY AND FINNISH MARKS. IN CASE OF SEVERAL CURRENCIES TO BE STATED IN THE ORDER OF MAGNITUDE OF THE AMOUNTS			
		Amounts in foreign currency		Rate of exchange FIM	
24 Basis of importation		25 ITEMS TO BE INCLUDED IN THE TRANSACTION VALUE			
<input type="checkbox"/> sale <input type="checkbox"/> commission <input type="checkbox"/> hire <input type="checkbox"/> other		Freight			
26 Relationship between buyer and seller		Insurance			
<input type="checkbox"/> none <input type="checkbox"/> daughter <input type="checkbox"/> parent <input type="checkbox"/> company <input type="checkbox"/> company <input type="checkbox"/> otherwise related					
27 Did the relationship affect the price?		Cost of containers, packing and loading			
<input type="checkbox"/> no <input type="checkbox"/> yes					
28 Basis for valuation in special cases		Selling commissions and brokerages			
		Royalties and licence fees			
29 Name and telephone No. of person in charge (at the declarant)		Other items			
30 Date and signature		31 ITEMS TO BE EXCLUDED FROM THE TRANSACTION VALUE (to be specified)			
		32 Customs value			

1) Customs authorities fill in box 1-2.  
The data to be checked at the time of payment are marked with a triangle in the right corner of the relevant boxes.

CUSTOMS

## VALUATION DECLARATION FOR IMPORTS

1 Payer's/Seller's name and address		2 Place and date of lodgment of documents		3	
		4 Foreign trade reference No. Category of importation		Declarant's code Internal reference	
5 Payer's/Buyer's name and address		6 Declarant			
		7 Selling or buying agent			
8 Payer's account No.		9 Payer's code		10 Country of dispatch	
				11 Import licence No.	
12 Payee's bank and account No.		13 Country of origin		14 Terms of delivery	
15 Date of importation		17 Terms of payment, incl. time of payment in days			
16 Mode of payment		17 Terms of payment, incl. time of payment in days			
<input type="checkbox"/> Remittance <input type="checkbox"/> Urgent remittance <input type="checkbox"/> Check <input type="checkbox"/> Collection/Letter of Credit					
18 Description of goods				19 Customs tariff heading	
20 Further information				21 Bank annotations	
22 No. and date of invoice				23 TOTAL PRICE OF THE CONSIGNMENT TO BE CLEARED FOR HOME USE IN FOREIGN CURRENCY AND FINNISH MARKS. IN CASE OF SEVERAL CURRENCIES TO BE STATED IN THE ORDER OF MAGNITUDE OF THE AMOUNTS Amounts in foreign currency      Rate of exchange      FIM	
24 Basis of importation				25 ITEMS TO BE INCLUDED IN THE TRANSACTION VALUE	
<input type="checkbox"/> 1 sale <input type="checkbox"/> 2 commission <input type="checkbox"/> 4 hire <input type="checkbox"/> 9 other				Freight	
26 Relationship between buyer and seller				Insurance	
<input type="checkbox"/> 1 none <input type="checkbox"/> 3 daughter <input type="checkbox"/> 6 parent <input type="checkbox"/> 9 otherwise					
27 Did the relationship affect the price?				Cost of containers, packing and loading	
<input type="checkbox"/> no <input type="checkbox"/> yes					
28 Basis for valuation in special cases				Selling commissions and brokerages	
				Royalties and licence fees	
29 Name and telephone No. of person in charge (at the declarant)				Other items	
30 Date and signature				31 ITEMS TO BE EXCLUDED FROM THE TRANSACTION VALUE (to be specified)	
				32 Customs value	

\*) Customs authorities fill in box No. 2.  
The data to be checked at the time of payment are marked with a triangle in the right corner of the relevant boxes.

THROUGH CUSTOMS  
TO THE DECLARANT

## VALUATION DECLARATION FOR IMPORTS

1 Payee's/Seller's name and address		2 Place and date of lodgement of documents		3	
		4 Foreign trade reference No.		5	
		Category of importation		Declarant's code	
				Internal reference	
5 Payer's/Buyer's name and address		6 Declarant			
		7 Selling or buying agent			
8 Payer's account No.	9 Payer's code	10 Country of dispatch		11 Import licence No.	
12 Payee's bank and account No.		13 Country of origin		14 Terms of delivery	
15 Date of importation		16 Mode of payment			
		17 Terms of payment, incl. time of payment in days			
<input type="checkbox"/> Remittance <input type="checkbox"/> Urgent re-mittance <input type="checkbox"/> Check <input type="checkbox"/> Collection/Letter of Credit					
18 Description of goods				19 Customs tariff heading	
20 Further information				21 Bank annotations	
22 No. and date of invoice				23 TOTAL PRICE OF THE CONSIGNMENT TO BE CLEARED FOR HOME USE IN FOREIGN CURRENCY AND FINNISH MARKS, IN CASE OF SEVERAL CURRENCIES TO BE STATED IN THE ORDER OF MAGNITUDE OF THE AMOUNTS	
				Amounts in foreign currency	Rate of exchange
					FIM
24 Basis of importation				25 ITEMS TO BE INCLUDED IN THE TRANSACTION VALUE	
<input type="checkbox"/> 1 sale <input type="checkbox"/> 2 commission <input type="checkbox"/> 3 hire <input type="checkbox"/> 4 other				Freight	
26 Relationship between buyer and seller				Insurance	
<input type="checkbox"/> 1 none <input type="checkbox"/> 2 daughter <input type="checkbox"/> 3 company <input type="checkbox"/> 4 parent <input type="checkbox"/> 5 company <input type="checkbox"/> 6 otherwise <input type="checkbox"/> 7 related				Cost of containers, packing and loading	
27 Did the relationship affect the price?				Selling commissions and brokerages	
<input type="checkbox"/> no <input type="checkbox"/> yes				Royalties and licence fees	
28 Basis for valuation in special cases				Other items	
29 Name and telephone No. of person in charge (at the declarant)				31 ITEMS TO BE EXCLUDED FROM THE TRANSACTION VALUE (to be specified)	
30 Date and signature				32 Customs value	

\* Customs authorities fill in No. 2.  
The data to be checked at time of payment are marked with a triangle in the right corner of the relevant boxes.

DECLARANT

BANK OF FINLAND

## VALUATION DECLARATION/EXCHANGE APPLICATION B

1 Payer's/Seller's name and address		2 Place and date of lodgment of documents		3	
		4 Foreign trade reference No. Category of importation		Declarant's code Internal reference	
5 Payer's/Buyer's name and address		6 Declarant			
		7 Selling or buying agent			
8 Payer's account No.	9 Payer's code	10 Country of dispatch		11 Import licence No.	
12 Payee's bank and account No.		13 Country of origin			
15 Date of importation		14 Terms of delivery			
16 Mode of payment		17 Terms of payment, incl. time of payment in days			
<input type="checkbox"/> Remittance <input type="checkbox"/> Urgent remittance <input type="checkbox"/> Check <input type="checkbox"/> Collection/Letter of Credit					
18 Description of goods		19 Customs tariff heading			
20 Further information		21 Bank annotations			
		CURRENCY SOLD (stamp)			
22 No. and date of invoice		Deductions from and additions to the invoice prices being settled shall be specified in the boxes below. If the settlement is wished to include deductions/additions other than those relating to the consignment to be cleared, a separate form B (SP 4002a) shall be filled in for the whole payment.			
24 Basis of importation		Currency and amounts to be paid under the invoices		Code of settlement grounds	
<input type="checkbox"/> 1 sale <input type="checkbox"/> 2 commission <input type="checkbox"/> 4 hire <input type="checkbox"/> 5 other					
26 Relationship between buyer and seller		Deductions (-)			
<input type="checkbox"/> 1 none <input type="checkbox"/> 3 daughter <input type="checkbox"/> 6 company <input type="checkbox"/> 9 otherwise		Additions (+)			
27 Did the relationship affect the price?					
<input type="checkbox"/> no <input type="checkbox"/> yes					
28 Basis for valuation in special cases		Currency amount now payable		Final payment	
				<input type="checkbox"/> yes <input type="checkbox"/> no	
29 Name and telephone No. of person in charge		Description of grounds of the deductions/additions			
30 Date and original signature of the payer or an agent authorized by him.					
		Archives code of the bank			

The data to be checked at the time of payment are marked with a triangle in the corner of the relevant boxes.

BANK