

# GENERAL AGREEMENT ON TARIFFS AND TRADE

RESTRICTED

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Committee on Customs Valuation

Original: English

## INFORMATION ON IMPLEMENTATION AND ADMINISTRATION OF THE AGREEMENT

### Addendum

### Legislation of Hungary

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\*English only. The original text in Hungarian language has been submitted to the secretariat (Non-Tariff Measures Division) where it can be consulted.

Decree No 57/1980 /27.XII./ of the  
Council of Ministers

on the promulgation of the  
"Agreement signed in Geneva on 12. April 1979 on  
implementation of Article VII of the General Agreement  
on Tariffs and Trade"

as well as of

"Protocol signed in Geneva on 1. November 1979 to the  
Agreement on the implementation of Article VII of the  
General Agreement on Tariffs and Trade",

furthermore,

on the amendment of Decree No 9/1966 /5.II./ Korm. issued  
on the implementation of the Law-Decree No. 2 of 1966  
on customs and revenue organs and on the regulation of  
customs law

/Acceptance by signing of the Agreement and Protocol  
was effected by the Government of the Hungarian People's  
Republic on 18. July 1980./

Section 1

With this Decree, the Council of Ministers promulgates  
the Agreement on the implementation of Article VII of the  
General Agreement on Tariffs and Trade, as well as the  
Protocol to this Agreement.

Section 2

contains the official Hungarian translation of the Agreement  
and the Protocol.

Section 3

/1/ The present Decree shall enter into force on 1. January 1981. The Minister of Foreign Trade and the Minister of Finance shall be jointly in charge of seeing to its enforcement.

/2/ Upon the coming into force of the present Decree, Section 14 of the Decree No 9/1966 /5.II./ Korm. on the implementation of the Law-Decree No. 2 of 1966 on customs and revenue organs and on the regulation of customs law shall be replaced by the following provisions:

"Section 14 /1/ In respect of the customs value assessed, the person liable to pay customs duty may appeal in court against the second-degree decision indicating the duty imposed by applying the rates of duty of the Trade Customs Tariff.

/2/ In the course of seeking legal remedy, in other customs matters of foreign trade companies falling within the competence of the Minister of Finance, the Minister of Finance shall decide in agreement with the Minister of Foreign Trade."

József Marjai  
Deputy President of  
the Council of Ministers

Joint Decree

No 57/1980 /27.XII./ PM-KkM

of the Minister of Finance and the Minister of Foreign Trade  
on the amendment  
of the Joint Decree No 39/1976 /10.XI./ PM-KkM on the  
establishment of the detailed rules of customs law and  
on the regulation of customs procedure

By virtue of the powers conferred under Decree No  
9/1966 /5.II./ Korm. providing for the implementation  
of the Law-Decree No 2 of 1966 on customs and revenue  
organs and on the regulation of customs law, the  
following are decreed:

Section 1

The Joint Decree No 39/1976 /10.XI./ PM-KkM  
on the establishment of the detailed rules of customs  
law and on the regulation of customs procedure /herein--  
after abbreviated as "R"/, shall be amended as follows:  
Section 92 of the Joint Decree shall be replaced by  
the following provision:

"Section 92.

/1/ The basis of duty levied according to the  
rates of customs duty of the Trade Customs Tariff is  
the customs value of the dutiable goods. The customs  
value shall be determined according to the provisions  
of the Agreement on the implementation of Article VII  
of the General Agreement on Tariffs and Trade as well  
as of the Protocol to this Agreement.

/2/ Costs of transport up to the Hungarian border, charges of loading and unloading, material handling and insurance incurred with the dutiable goods should also be calculated in the customs value."

## Section 2

Section 93 of "R" shall be replaced by the following provision:

"Section 93. The customs value expressed in foreign currency should be converted into forint at the rate of exchange for commercial sales fixed by the National Bank of Hungary in force on the day of levying the duty."

## Section 3

This Decree shall come into force on 1. January 1981.

Dr. István Hetényi  
Minister of Finance

Péter Veress  
Minister of Foreign Trade

D i r e c t i v e  
No 10/1980 /Foreign Trade Gazette 1/1981/ KkM  
of the Minister of Foreign Trade

on the amendment of Directive No 11/1976 /Kk.É.15./ KkM  
on the implementation of the detailed rules of customs law

I hereby amend - in agreement with the Minister of Finance - certain provisions of the Directive No 11/1976 /Kk.É.15./ KkM /hereinafter abbreviated as "U"/ including the operative clauses on the implementation of the Joint Decree No 39/1976 /10.XI./ PM-KkM on the establishment of the detailed rules of customs law and on the regulation of customs procedure.

Section 6

Instead of Section 31 of "U":

Section 31 ad Section 92 of "R" should read as follows:

/1/ To attest that importation was effected in conformity with the requirements set out in Article 1, paragraph 1, /a/ to /d/, of the Agreement on Implementation of Article VII of the General Agreement on Tariffs and Trade /hereinafter: the Agreement/ promulgated with Decree No 57/1980 /27.XII./ of the Council of Ministers, the following declaration should be made in heading 25 of the customs declaration form: "The customs valuation of dutiable goods was carried out in accordance with the requirements laid down in Article 1 of the GATT Agreement on Customs Valuation."

/2/ The person making the customs declaration should indicate as separate items on the invoice the adjustments made under paragraph 1, a/ to d/ of the Agreement, the adjustments in respect of sub-paragraph a/ should be indicated on the customs declaration together with other costs in heading 18, in respect of sub-paragraphs b/ to d/ together with the purchase price in heading 15.

/3/ If dutiable goods are imported without recompense, /e.g. under a lease or outward processing contract, as sample, etc./, it should be indicated in heading 25 of the declaration according to which requirement of the GATT Agreement on Customs Valuation was customs valuation effected.

/4/ If foreign material or part was added abroad to goods returned after temporary exportation, the basis of duty to be paid is the sum total of the sales value of the foreign material or part, the costs of packing, insurance and transport, and the charge of outward processing.

/5/ The customs value of by-product and waste originating from processing, and of residue unfit for original use can be reduced in proportion to the possible scope of utilization.

/6/ The value of technical documentation comprising intellectual product /licence, know-how, engineering, etc./ bought together with machinery or equipment forms a part of the customs value of the machinery or equipment, whether the intellectual product is imported together with the machinery /equipment/, or separately.

/7/ At the customs clearance of technical documentation, in the declaration it should be indicated whether the technical documentation was bought separately or together with machinery /equipment/, furthermore, whether clearance of the machinery /equipment/ took place and, if not, when and where it will be effected.

.../8/ For the customs clearance for home use of separate technical documentation /not connected with the purchase of machinery or equipment/, the "customs copy" of the import licence should be presented.

/9/ The domestic market value of dutiable goods imported under A.T.A. certificate is the value converted into forint at the commercial sales exchange rate of the day of levying the duty determined in heading 5 of the enumeration of goods on the back of the detachable slip of the A.T.A. certificate.

#### Section 7

This Directive comes into force on 1. January 1981.

István Török  
Secretary of State  
of the Ministry of Foreign Trade