

GENERAL AGREEMENT ON TARIFFS AND TRADE

RESTRICTED

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Special Distribution

Committee on Customs Valuation

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INFORMATION ON IMPLEMENTATION AND ADMINISTRATION OF THE AGREEMENT

Checklist of Issues

Addendum

NORWAY

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 checklist of issues relating to national legislation on customs valuation (VAL/2/Rev.1).

The reply submitted by the delegation of Norway is reproduced hereunder.

1. Replies to questions concerning Article 1.

(a) Sales between related persons:

- (i) In the Norwegian Regulations for Customs Value (later referred to as Regulation) Section 2.2.b, the provisions for dealing with sales between related persons closely follow the Agreement. The use of any further rules or provisions is for the time being not considered necessary.
- (ii) From the Norwegian customs point of view, intercompany billing prices are not automatically or in itself regarded as being influenced by the relationship.
- (iii) Section 13 in the Regulation gives the importer the right to demand an explanation, in writing if he so requests, of how the customs value of his goods has been determined.
- (iv) The Regulation Section 2.2b and the corresponding notes follow the text of the Agreement. No further provisions are considered to be needed for the implementation of Article 1.2.(b).

(b) Price of lost or damaged goods.

The Introductory Provisions of the Norwegian Customs Tariff Section 11.24, grants duty-free entry for goods totally damaged. For goods which are lost prior to the importation, no customs declaration will be requested.

Goods partially damaged are liable to reduced duty according to the Introductory Provisions to the Customs Tariff Section IV, Section 16.

According to Section 11 in the Regulation, any price reduction which is given as compensation for damaged goods, goods in defective condition and goods not in accordance with order, will be taken into consideration in valuing the imported goods.

2. See Regulation Section 5.

3. See Regulation Section 6.2.

4. See Regulation Section 7.2.

5. Questions concerning Article 7.

(a) Sections 3.1 and 2 in the Regulation reflect closely Article 7 of the Agreement. Further provisions are given in the explanatory notes 1 and 2.

(b) See Regulation Section 8.3 and Section 13.

(c) Yes - see Regulation Section 8.2 (a-g).

6. Norway uses a c.i.f. system for customs valuation. Freight and assurance costs for the transportation of the goods to the port or place of importation into Norway are parts of the customs value.

7. The rates of exchange are published in the Customs Bulletin and in The Official Gazette of Norway ("Norsk Lysingsblad") for public information.

8. No. We assume that the wanted confidentiality is ensured by the Norwegian Customs Act - Section 8 - which reads (in unofficial translation):

"Any person who, in conducting his duty as an official, obtains information when dealing with customs matters, about production or business secrets or other circumstances which are not commonly known, shall, within the limitation of his duties, not divulge this confidential information. He is not allowed to use such information in his commercial activities."

9. Reply to questions concerning Article 11.

- (a) A determination on customs value can always be appealed to a superior customs authority. Such determination can also be appealed to a special authority as described in Sections 43-44 in the Customs Act, which reads (in unofficial translation):

Section 43

"If an importer considers himself unable to accept the established customs value, he may take the decision before the Customs Board of Judgement. Written application must, if he so decides, be lodged at the latest one month from the time the importer received the customs authorities' decision. If the case according to the right of appeal has been brought before a higher customs authority, the time-limit for appeal shall run from the date he was informed about the decision taken by that appeal authority."

Section 44

"The Customs Board of Judgement determines the customs value with binding effect in conformity with the customs tariffs regulations.

"The Board is made up for the individual case with a judge from the municipal or local court acting as chairman and two expert appraisers. The King may give further regulations concerning the appointment of the appraisers and the Boards' procedure of the case.

"The expenses for these court proceedings are covered by the government. The Board shall however usually ask the importer to refund the government the costs in whole or in part, if the verdict of the case goes against him, or the appeal is dismissed because it has been raised after the expiration of the time limit. The same conditions are applied also when the importer without factual reasons has refrained from presenting a declaration of value or documents of evidence which have been required or has wilfully disclosed falsified or erroneous documentation concerning the customs value."

- (b) According to the Public Administration Act (Section 27, paragraph 3) the importer shall be informed by the customs authority about his right of appeal and of the appeal procedure.

10. (a) (i) According to the Agreement on Implementation of Article VII of the General Agreement on Tariffs and Trade, the Ministry of Finance and Customs in Norway has brought before the Parliament a bill for a new provision in our customs legislation, i.e. in Section 5 in the Introductory Provisions to our Customs Tariff where the said Ministry has got the authority to issue regulations in conformity with this Agreement concerning customs valuation. The text was approved by the Parliament on 21 November 1980 and has the effect of law and is officially published in the Norwegian Law Gazette in December 1980.
- (ii) The Regulations have been issued by the Ministry of Finance and Customs on 3 December 1980 and published in the Norwegian Law Gazette ("Norsk Lovtidende") in January 1981 and furthermore recently translated into English. Reference is made to document VAL/1/Add.11. The Regulations have, in addition, been published in the monthly Bulletin from the Directorate of Customs and Excise in Norway.
- (iii) The judicial decisions and administrative rulings of general application relating to the Agreement are laid down in our Act Relating to Customs of 10 June 1966, and no amendments have been deemed necessary in this connection.
- (iv) Laws being referred to in connection with the implementation of the Agreement: "Section 5 in the Introductory Provisions to the Norwegian Customs Tariff."
- (b) No further provisions seem necessary for the time being.
11. (a) See Regulation Section 12.
- (b) No. The regulations are considered sufficiently explicative in regard to this question.
12. (a) See Regulation Section 13.
- (b) No.
13. Interpretative Notes which are found to be of vital importance for a correct understanding and application of the provisions of the Articles and the spirit of the Agreement have been placed under each corresponding paragraph.