

WORLD TRADE ORGANIZATION

G/VAL/N/1/JAM/1
9 April 2001

(01-1754)

Committee on Customs Valuation

Original: English

NOTIFICATION UNDER ARTICLE 22 OF THE AGREEMENT ON IMPLEMENTATION OF ARTICLE VII OF THE GENERAL AGREEMENT ON TARIFFS AND TRADE 1994

JAMAICA

The following communication, dated 16 March 2001, has been received from the Permanent Mission of Jamaica.

In accordance with Article 22 of the Customs Valuation Agreement, attached is a copy of the Act amending the Customs Act of Jamaica¹. The amendments therein will bring the valuation of goods in line with the provisions of the Valuation Agreement.

¹ In English only.

No. 3 —2001

I assent,



A. F. Boole
Governor-General

1st day of March 2001

AN ACT to Amend the Customs Act.

[~~The date notified by the Minister.~~]

~~Bringing the Act into operation~~

BE IT ENACTED by The Queen's Most Excellent Majesty, by and with the advice and consent of the Senate and House of Representatives of Jamaica, and by the authority of the same, as follows:—

1. This Act may be cited as the Customs (Amendment) Act, 2001 and shall be read and construed as one with the Customs Act (hereinafter referred to as the principal Act) and all amendments thereto and shall come into operation

Short title,
construction
and com-
mencement.

on a day to be appointed by the Minister by notice published in the *Gazette*.

Amendment
of section
2 of prin-
cipal Act.

2. Section 2 of the principal Act is amended by inserting next after the definition of “customs laws” the following—

“document” means—

- (a) any written information relating, directly or indirectly, to goods which are imported or exported;
- (b) any written declaration required by the Commissioner; and
- (c) any record generated in any manner whatsoever, including any record generated by an automated recording device or programme required to retrieve information in usable form;

“Taxpayer Appeals Department” means the Taxpayer Appeals Department established under section 11A of the Revenue Administration Act;”.

Amendment
of section
18 of prin-
cipal Act.

3. Section 18 of the principal Act is amended—

- (a) in subsection (1), by deleting all the words appearing after the words “Commissioner therein may” and substituting therefor the words “appeal to the Taxpayer Appeals Department within thirty days of the date of receiving the Commissioner’s decision.”; and
- (b) by inserting next after subsection (2) the following—
 - “ (3) An objector who is dissatisfied with the decision of the Taxpayer Appeals Department may appeal to the Revenue Court within thirty days of the date of receiving that decision or within such longer period of time as may be permitted by or pursuant to rules of court.”.

4. Section 19 of the principal Act is repealed and the following substituted therefor—

Repeal and
replacement
of section
19 of prin-
cipal Act.

“Value. 19.—(1) Where, pursuant to the provisions of any enactment for the time being in force, imported goods are required to be entered, the value of those goods shall be determined in accordance with the provisions of the
Schedule.

(2) Nothing in the Schedule shall be construed as restricting or calling into question the right of the Commissioner to satisfy himself as to the truth or accuracy of any document or information presented to him for customs valuation purposes.

(3) The Commissioner shall, on a written request by the importer, give reasons in writing as to how the customs value of the importer's goods was determined.

(4) On receipt of the reasons referred to in subsection (3), an importer may—

- (a) request a review of the valuation; and
- (b) if dissatisfied with the review, appeal to the Taxpayer Appeals Department within thirty days of the date of receiving the Commissioner's decision.

(5) An importer who is dissatisfied with the decision of the Taxpayer Appeals Department may appeal to the Revenue Court within thirty days of the date of receiving that decision or within such longer

period of time as may be permitted by or pursuant to rules of court.

(6) Where, in determining the value of goods under subsection (1), it is necessary to establish the equivalent in Jamaican currency of any other currency—

- (a) the rate of exchange shall, subject to paragraph (b), be the last spot market weighted average selling rate as determined by the Bank of Jamaica prior to the date of report of the aircraft or ship;
- (b) if the Commissioner gives permission for goods to be entered before the date of report as aforesaid, the rate of exchange shall be the spot market weighted average selling rate as determined by the Bank of Jamaica on the day the relevant entry is first accepted by the proper officer.

(7) The Commissioner may, in respect of goods conveyed into the Island by air, reduce the amount of the freight charges to be added to the value of the goods for purposes of assessment of duty to such amount, not being less than one-fourth of the freight charges actually payable on such goods, as he may think fit.

(8) The Commissioner may, within two years from the date of entry of imported goods, adjust the value accepted by an Officer at the date of entry of such goods, where he

discovers that the value accepted by the Officer was incorrect—

- (a) based on new information concerning the goods; or
- (b) for any other reason.

(9) Where the value has been adjusted pursuant to subsection (8), the Commissioner shall demand the additional duty payable or shall refund the duty overpaid based upon the new value.

Schedule. (10) The Minister may, by order, subject to negative resolution of the House of Representatives, amend the Schedule.

(11) The Minister may, by order, subject to negative resolution of the House of Representatives—

- (a) suspend the operation of any provision of the Schedule or the operation of the Schedule in relation to any category of goods, for such period as may be specified in the order; and
- (b) specify how the value of any goods or category of goods to which the suspension relates shall be determined during that period.

Obligation
to secrecy.

19A.—(1) Every person having an official duty or being employed in the administration of this Act shall—

- (a) regard and deal with as secret and confidential all documents and information relating to the valuation

or assessment of customs duties in respect of imported goods; and

- (b) make and subscribe a declaration to that effect before a Justice of the Peace.

(2) Notwithstanding any provision contained in any enactment, every person referred to in subsection (1) having possession of or control over any document or information who communicates or attempts to communicate any such information or anything contained in such document to any person—

- (a) other than the Commissioner or an officer of the Customs Department;
- (b) without the consent in writing of the person, government or body which provided the document or information; or
- (c) otherwise than for the purposes of this Act,

commits an offence under this Act and is liable on summary conviction in a Resident Magistrate's Court to a fine not exceeding five hundred thousand dollars or to imprisonment for a term not exceeding nine months or to both such fine and imprisonment."

Repeal and replacement of sections 80, 81 and 82 of principal Act.

5. Sections 80, 81 and 82 of the principal Act are repealed and the following substituted therefor—

"Declara-
tion in
absence of
documents.

80.—(1) If the importer of any goods is unable to furnish full particulars of the goods for want of any document or information concerning them he shall make and subscribe a declaration in the prescribed form to that

effect before the Commissioner who shall act in accordance with subsection (2).

(2) The Commissioner—

- (a) shall permit the importer to examine and enter the goods; and
- (b) may allow delivery of the goods if he is satisfied that—
 - (i) the description of the goods for tariff and statistical purposes is correct;
 - (ii) in the case of goods liable to duty *ad valorem*, the value declared on the entry is acceptable; and
 - (iii) in the case of goods liable to duty according to the weight or measurement thereof, the weight or measurement declared on the entry is correct.

Entry of
goods where
Commis-
sioner is
unable to
assess value.

81.—(1) Where goods examined under section 80 (1) are liable to duty *ad valorem* and the Commissioner considers that he is unable to make a proper assessment of the value thereof, he may direct that—

- (a) the goods be further examined and, on that basis, a provisional assessment be made of the duty payable on the goods;
- (b) the goods be entered provisionally based on the payment by the importer of the amount of duty calculated by him; and
- (c) such amount be brought to account as revenue.