

WORLD TRADE ORGANIZATION

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Committee on Customs Valuation

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INFORMATION ON IMPLEMENTATION AND ADMINISTRATION OF THE AGREEMENT ON CUSTOMS VALUATION

Checklist of Issues

BULGARIA

The following communication, dated 17 January 2000, has been received from the Permanent Mission of the Republic of Bulgaria.

1. (a) Sales between related persons:

(i) Are sales between related persons subject to special provisions?

Sales between related persons are subject to the provisions, laid down to Article 35.1(4) of the Customs Act (published in State Gazette No. 15 of 1998) and Article 67 of the Implementing Regulation of the Customs Act (State Gazette No. 149 of 1998).

(ii) Is the fact of intercompany prices prima facie considered as grounds for regarding the respective prices as being influenced?

The fact of intercompany prices is not by itself considered as grounds for regarding the respective prices as being influenced. In these cases the provisions of Article 35.2(1) of the Customs Act are applied.

(iii) What is the provision for giving the communication of the aforementioned grounds in writing if the importer so requests? (Article 1.2(a))

The provision is laid down in the last sentence of Article 35.2(1) of the Customs Act.

(iv) How has Article 1.2(b) been implemented?

Article 1.2(b) of the Agreement is implemented through Article 35.2(2) of the Customs Act.

(b) Price of lost or damaged goods:

Are there any special provisions or practical arrangements concerning the valuation of lost or damaged goods?

The last sentence of Article 69 of the Implementing Regulation of the Customs Act contains a special provision concerning the valuation of lost or damaged goods.

2. How has the provision of Article 4 to allow the importer an option to reverse the order of application of Articles 5 and 6 been implemented?

The provision is contained in Article 36.1 of the Customs Act.

3. How has Article 5.2 been implemented?

Article 5.2 of the Agreement is implemented through Article 75.2 of the Implementing Regulation of the Customs Act.

4. How has Article 6.2 been implemented?

Article 6.2 of the Agreement is implemented through Article 76.1 of the Implementing Regulation of the Customs Act.

5. Questions concerning Article 7:

- (a) What provisions have been made for making value determinations pursuant to Article 7?**

The provisions for making value determinations pursuant to Article 7 are contained in Article 37 of the Customs Act.

- (b) What is the provision for informing the importer of the customs value determined under Article 7?**

The provisions for informing the importer of the customs value (inclusive under Article 7) are contained in Article 206 of the Customs Act and Articles 76.3 and 102.2 of the Implementing Regulation of the Customs Act.

- (c) Are the prohibitions found in Article 7.2 delineated?**

The prohibitions contained in Article 7.2 of the Agreement are delineated in Article 37.2 of the Customs Act.

6. How have the options found in Article 8.2 been handled? In the case of f.o.b. application, are ex-factory prices also accepted?

The costs or charges mentioned in Article 8.2 of the Agreement must be included in the customs value of the imported goods. This option is provided for in Article 38.1(5) of the Customs Act. Ex-factory prices are also accepted with the proper additions.

7. Where is the rate of exchange published, as required by Article 9.1?

In accordance with Article 42.1 of the Customs Act the applied rates of exchange are established and communicated by Bulgarian National Bank.

8. What steps have been taken to ensure confidentiality, as required by Article 10?

The confidentiality of the information provided for the purposes of customs valuation is ensured pursuant to Article 14 of the Competition Protection Act (published in State Gazette No. 39 of 1991) and subject to the provisions of Article 17.1(5) of the Customs Act.

9. Questions concerning Article 11:

- (a) What rights of appeal are open to the importer or any other person?**

In accordance with Article 220 of the Customs Act the rights of appeal are open through the Administrative Procedure Act (published in State Gazette No. 90 of 1979, as last amended in State Gazette No. 15 of 1998).

- (b) How is he informed of his right to further appeal?**

In the respective decision a reference is made to the authorities concerned for further appeal.

10. Provide information on the publication, as required by Article 12, of:

- (a) (i) the relevant national laws;**
- (ii) the regulations concerning the application of the Agreement;**
- (iii) the judicial decision and administrative rulings of general application relating to the Agreement;**
- (iv) general or specific laws being referred to in the rules of implementation or application.**

The Customs Act is published in the State Gazette No. 15 of 6 February 1998 and the Implementing Regulation of the Customs Act is published in State Gazette Nos. 149 and 150 of 17 December 1998.

- (b) Is the publication of the further rules anticipated? Which topics would they cover?**

No further rules are anticipated at this time.

11. Questions concerning Article 13:

- (a) How is the obligation of Article 13 (last sentence) being dealt with in the respective legislation?**

In cases of delay in the final determination of the customs value of imported goods, the right of the importer to withdraw the goods from the customs upon the provision of sufficient guarantee, covering the ultimate payment of customs duties for which these goods may be liable, is envisaged in Article 80 of the Customs Act and in Articles 170, 171, 172, 173, 174 and 175 of the Implementing Regulation of the Customs Act.

- (b) Have additional explanations been laid down?**

No additional explanations.

12. Questions concerning Article 16:

- (a) Does the respective national legislation contain a provision requiring customs authorities to give an explanation in writing as to how the customs value was determined?**

The provisions concerning the explanation given by the customs authorities is contained in Article 206 of the Customs Act and Article 76.3 and Article 102.2 of the Implementing Regulation of the Customs Act.

- (b) Are there any further regulations concerning an above-mentioned request?**

There are no further regulations in respect of these requests.

13. How have the Interpretative Notes of the Agreement been included?

The Interpretative Notes of the Agreement are reflected in the Implementing Regulation of the Customs Act (Annex 7 to Article 65.1).

14. How have the provisions of the Decision on the Treatment of Interest Charges in the Customs Value of Imported Goods been implemented?

These provisions are being implemented on the basis of Article 39.6 of the Customs Act.

15. For those countries applying paragraph 2 of the Decision on the Valuation of Carrier Media Bearing Software for Data Processing Equipment, how have the provisions of this paragraph been implemented?

These provisions are being implemented on the basis of Article 40 of the Customs Act and Article 88 of the Implementing Regulation of the Customs Act.
