

**INFORMATION ON IMPLEMENTATION AND ADMINISTRATION OF THE
AGREEMENT ON CUSTOMS VALUATION**

Checklist of issues

BELIZE

The following communication, dated 12 May 2008, is being circulated at the request of the delegation of Belize.

1. Questions concerning Article 1:

(a) Sales between related persons:

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

Once the determination has been made that the relationship does not influence the sale, the transaction value is accepted. Chap. 48 sec. 5; third schedule sec. (2)(b).

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

Inter-company prices are not prima facie considered as grounds to determine that the prices are influenced. [Chap. 48 sec. 5; third schedule sec. (2)(a)].

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

Article 1.2(a) is the provision for the appropriate response upon the importers request.

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

Article 1.2(b) has been implemented by the importer demonstrating that transactions occurring at or about the same time (45 days before or after [third schedule sec. 1(2)(e)]) closely approximates the declared transaction value.

(b) Price of lost or damaged goods:

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

The determination of the value of lost or damaged goods is done primarily using the transaction document. When this is not possible regarding damaged goods then process accomplished by a team comprised of personnel from the Importer's firm, the insurance company and customs.

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

Concerning the implementation of Article 4 where the importer has the option to reverse the application Articles 5 and 6, we have never had such request. [Chap. 48 sec. 5; third schedule sec. 2(2)].

3. How has Article 5.2 been implemented?

Concerning the implementation of Article 5.2 we have never had such request. [Chap. 48 sec. 5; third schedule sec. 5(2)].

4. How has Article 6.2 been implemented?

Concerning the implementation of Article 6.2 we have never had any instance to apply this provision.

5. Questions concerning Article 7:

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

The provisions for the determinations of value pursuant to Article 7 is the flexible application of the hierarchical valuation methods on the basis of available quantifiable data in our country [Chap. 48 sec. 5; third schedule sec. 2(4)].

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

Upon the importer's request the determination of value pursuant to Article 7 will be made to him in writing.

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

The prohibitions of Article 7 are delineated in chap. 48 sec. 5; third schedule sec. 2(5) of Customs and Excise Duties 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?

All three options of Article 8.2 have been included in our local legislation.[chap. 48 sec. 5 third schedule sec. 7 (1)(e)].

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

The rate of exchange is published in the government's gazette and is displayed on notice board at all customs stations. [Chap. 48 sec. 5(3)].

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

The importance of confidentiality is enshrined in section 32 of the Public Service Regulations and speaks to exact text of Article 10.

9. Questions Concerning Article 11:

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

Appeals can be made to appropriate supervisors up to assistant comptroller and subsequently to the comptroller.

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

Importers are verbally informed of their rights to appeal.

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

11. Questions concerning Article 13:

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

Provision pursuant to chap. 49 sec. 24 allows for the release of goods subsequent to the required deposit of the estimated duties.

- (b) Have additional explanations been laid down?

There have not been any additional explanations laid down.

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?

Our national legislation does not contain a provision requiring customs to give an explanation in writing regarding the determination of the customs value.

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

Presently there are not any further regulations.

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

The notes of the agreement are not presently included.

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

The decision on the treatment of interest charges is included in our national legislation chap. 48 sec. 5; third schedule sec. 8.

- 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?**

Provision of the decision on the valuation of carrier media has been implemented in accordance to the text of the decision pursuant to paragraph 2.
