

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

Checklist of Issues

JAMAICA

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

1. (a) **Sales between related persons:**

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

Yes. See paragraphs 1(4), 1(1) and 3(3) of the Schedule to the Customs Act.

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

No.

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

See paragraph 4(4) of the Schedule to the Customs Act.

(iv) **How has the Article 1.2(a) been implemented?**

See paragraph 3(5) of the Schedule to the Customs Act which reflects the requirement of the Agreement.

(b) **Price of lost or damaged goods:**

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

Yes. Provisions exist in national legislation. See Sections 27 and 229 of the Customs Act.

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 amendments to the Customs Act reflect the provisions of the Agreement in paragraph 2(3) of the Schedule to the Customs Act.

3. How has Article 5.2 been implemented?

This has been implemented in accordance with the Agreement in paragraph 6(4) of the Schedule to the Customs Act.

4. How has Article 6.2 been implemented?

The Customs Act does not address this issue.

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

Provisions are included in paragraph 2(5) of the Schedule to the Customs Act.

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

There is a general provision relating to valuation in Section 19(3) of the Customs Act.

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

Yes. Paragraph 2(6) of the Schedule to the Customs Act refers.

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

Jamaica applies the c.i.f. method of valuation. Provisions are found in paragraph 8(1)(e) of the Schedule to the Customs Act.

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

This information is published at the Bank of Jamaica (Central Bank) and in the printed media.

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

The provisions of Article 10 are reflected in Section 19A of the Customs Act.

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

The importer may appeal first to the Commissioner of Customs for a review, and if not satisfied may either request a judicial review by the Revenue Court or may appeal to the Taxpayer Appeals Department. Sections 18 and 19(4) of the Customs Act provide these rights for the importer.

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

Sections 18 and 19(4) of the Customs Act refer.

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

(a) (i) the relevant national laws;

The Customs Act and Regulations as well as all amendments thereto are published and available to all persons.

(ii) the regulations concerning the application of the Agreement;

No specific regulations relating to the Agreement are in place.

(iii) the judicial decision and administrative rulings of general application relating to the Agreement;

These decisions and rulings are to be made available to the public.

(iv) general or specific laws being referred to in the rules of implementation of application.

All laws are published and available to all persons.

(b) Is the publication of further rules anticipated?

Which topics would they cover?

If a need is identified then further rules will be made and publication will take place.

11. Questions concerning Article 13:

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

The provisions relating to the release of goods on the payment of a deposit, etc., are shown in Sections 80, 81 and 82 of the Customs Act.

(b) Have additional explanations been laid down?

Guides for the public have been prepared.

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?

This provision is made in Section 19(3) of the Customs Act.

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

No.

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

The Notes have either been incorporated in the legislation or in the Administrative Procedures.

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 included in paragraph 9 of the Schedule to 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?

Provisions have been included in paragraph 10 of the Schedule to the Customs Act.
