

WORLD TRADE ORGANIZATION

G/VAL/N/2/LVA/1
17 March 1999

(99-1076)

Committee on Customs Valuation

INFORMATION ON IMPLEMENTATION AND ADMINISTRATION OF THE AGREEMENT ON CUSTOMS VALUATION

Checklist of Issues

REPUBLIC OF LATVIA

In accordance with the Decision of the Committee on Customs Valuation of 12 May 1995, the Permanent Mission of Latvia has the honour to notify the Committee of the responses to the questions in the checklist of issues.

ANSWERS TO CHEKLIST OF ISSUES

**NOTIFICATION UNDER ARTICLE 22.2 OF THE AGREEMENT ON
IMPLEMENTATION OF ARTICLE VII OF THE GENERAL
AGGREEMENT ON TARIFFS AND TRADE 1994**

REPUBLIC OF LATVIA

1.
 - (a)
 - (i) The provisions in the agreement as to sales between related persons are incorporated in Section G, Chapter XXVII, Article 164 of the Customs Law.
 - (ii) No.
 - (iii) Article 1.2.(a) of the Agreement is incorporated in Paragraph 18. of the Regulations of the Cabinet of Ministers of the Republic of Latvia "The order of calculating the customs value of goods":

"18. If the Customs authorities have doubts about the declared customs value, they can demand supplementary information. If the doubts remain after receipt of the supplementary information, the Customs authority shall inform the declarant and give an opportunity to submit any relevant explanations before arriving at a final decision".
 - (iv) The provision in question of the Agreement is incorporated in Section G, Chapter XXXVII, Article 165, Paragraph 3 of the Customs Law.
 - (b) This question is regulated by Paragraphs 27. and 28. of the Regulations of the Cabinet of Ministers " The order of calculating the customs value of goods":

"27. Where goods declared for free circulation are part of a larger quantity of the same goods purchased in one transaction, the price actually paid or payable shall be that price represented by the proportion of the total price which the quantity so declared bears to the total quantity purchased".

"28. Apportioning the price actually paid or payable shall also apply in the case of the loss of part of a consignment or when the goods being valued have been damaged before entry into free circulation".
2. The provision in question is incorporated in Section G, Chapter XXXVII, Article 166, Paragraph 1 of the Customs Law.
3. The provision in question is incorporated in Paragraph 52. of the Regulations of the Cabinet of Ministers " The order of calculating the customs value of goods".
4. The provision in question is incorporated in Paragraph 58. of the Regulations of the Cabinet of Ministers " The order of calculating the customs value of goods".
5.
 - (a) The provision in question is incorporated in Section G, Chapter XXXVII, Article 167 of the Customs Law.
 - (b) The provision of Article 7. is incorporated in Paragraph 19. of the Regulations of the Cabinet of Ministers of the Republic of Latvia "The order of calculating the customs value of goods".

- (c) The provision of Article 7.2 is incorporated in Section G, Chapter XXXVII, Article 167, Paragraph 2 of the Customs Law.
6. The provision in question is incorporated in Section G, Chapter XXXVII, Article 168, Paragraph 1, (5) of the Customs Law. The following elements are to be included in transaction value:
- "5) to the place of introduction into the Customs territory of the Republic of Latvia :
- a) the cost of transport and insurance of the imported goods, and;
- b) loading and handling charges associated with the transport of the imported goods.
7. Rate of exchange is published in:
- (a) dailies; and
- (b) the official newspaper of the Cabinet of Ministers of the Republic of Latvia "Latvijas Vēstnesis", also available on Internet.
8. The provision in question is protected in Section A, Chapter II, Article 8 of the Customs Law:
- "8. (1) All information which is provided by a person to the customs authorities according to this Law and other normative provisions regulating customs matters shall be used for customs purposes only.
- (2) Information containing state secrets or which by nature is confidential (information which is not generally available and may be detrimental to the legal rights and interests) shall not be disclosed, used by the customs officials in their personal interests, transferred to a third party or state institutions save the cases defined in the normative provisions."
9. (a) The provision in question is incorporated in Section A, Chapter III, Article 12, Paragraph 4 and Article 15, Paragraph 1 of the Customs Law.
- "12.(4) The persons concerned may appeal against the decision taken by the customs authorities within 30 days since the receipt of the notification."
- " 15(1) The person concerned has the right of appeal against any decision taken by the customs authority."
- (b) The provision of Article 11.3 is incorporated in Section A, Chapter III, Article 15, Paragraph 2 of the Customs Law, as well as in the Paragraph 19. of the Regulations of the Cabinet of Ministers "The order of calculating the customs value of goods."
- "15(2) Decisions taken by customs authorities may be challenged as prescribed in the law "On the State Revenue Service."
- "19. The applicant is informed in writing of the final decision and the reasons why the decision was taken. The applicant is informed about his rights to appeal against the decision."
10. (a) (i) Regulations constituting the relevant laws and regulations in the Republic of Latvia are published in the official newspaper of the Cabinet of Ministers of the Republic of Latvia "Latvijas Vēstnesis", also available on Internet.

- (ii) the Regulations of the Cabinet of Ministers "The order of calculating the customs value of goods" is the only regulations concerning the application of the Agreement.
 - (iii) No judicial decisions or administrative rulings have yet been made pursuant to implementation of the Agreement.
 - (iv) The Customs Law, passed by the Saeima (Parliament) of the Republic of Latvia on 11th of June , 1997.
The Code of Administrative Offences, passed by the Saeima (Parliament) of the Republic of Latvia on 7th of December, 1984.
The Code of Civil Court Procedure, passed by the Saeima (Parliament) of the Republic of Latvia on 27th of December, 1963.
The legislation and its amendments are published in the official newspaper of the Cabinet of Ministers of the Republic of Latvia " Latvijas Vēstnesis", also available on Internet.
 - (b) The Regulations of the Cabinet of Ministers "The order of calculating the customs value of goods" is published in the official newspaper of the Cabinet of Ministers of the Republic of Latvia " Latvijas Vēstnesis", which is also available on Internet. The State Revenue Service works out the instructions, regulating the order of application of corresponding paragraphs of these Regulations, as well as the order of filling up the Appendix "Customs Valuation Declaration" of the Regulations.
11. (a) The provision in question is incorporated in Paragraph 15. of the Regulations of the Cabinet of Ministers "The order of calculating the customs value of goods":
- "15. If the declarant requires additional time to determine the customs value, he may request the customs authority to release the goods for free circulation against the sufficient guaranty."
- (b) No.
12. (a) The provision in question is incorporated in Paragraph 19. of the Regulations of the Cabinet of Ministers of the Republic of Latvia "The order of calculating the customs value of goods".
- (b) See answers to 1(a) (iii) and 5(b).
13. The State Revenue Service works out the instructions, regulating the order of application of corresponding paragraphs of the Regulations of the Cabinet of Ministers "The order of calculating the customs value of goods".
14. The provision in question is incorporated in Paragraph 20. of the Regulations of the Cabinet of Ministers "The order of calculating the customs value of goods".
15. The provision in question is incorporated in Paragraphs 68., 69. and 70. of the Regulations of the Cabinet of Ministers "The order of calculating the customs value of goods".
-