

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

Checklist of issues

OMAN

The following communication, dated 24 June 2008, is being circulated at the request of the delegation of Oman.

1. Questions concerning Article 1:

(a) Sales between related persons:

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

Yes, included in the legislation. The customs law defined the related person.
Reference: Section 1 (article 2) No. 23, page 13.

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

"Prices of the goods of the international firms" are not considered influenced by relationship except in case of application of Article 1.2 of the CVA to them and that the price is duly found to be influenced by relationship.

(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))*

Rule of implementation article 1 (1) General provisions, No. 2, page 65.

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

The article is implemented.
Reference: Rules of implementation article 1(1) General provisions, No. 8, page 65.

(b) Price of lost or damaged goods:

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

Yes, included in the legislation.

Reference: Customs Law Article 54, page 26 and Article 18, page 17.

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?

Yes, included in the legislation.

Reference: Customs Law, Rules of implementation, Article 1(2) a-b.

3. How has Article 5.2 been implemented?

Yes, included in the legislation.

Reference: Customs Law, Rules of implementation.

Fourth method: deductive value, page 69.

4. How has Article 6.2 been implemented?

According to Rules of implementation of the Common Customs Law. Information supplied the producer of the goods for purpose of determination the customs value may be verified in another country, with the agreement of the producer and sufficient notice to the government of the country.

5. Questions concerning Article 7:

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

Customs laws, Rules of implementation.

Reference: (Flexible valuation methods), page 70.

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

Customs laws, Rules of implementation.

Reference: Article 1(1) general provisions, point No. 2, page 65.

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

The prohibitions in determination of the Customs value in accordance with Article 7.2 are duly delineated in the Clause on "Imported goods may not be valued on the basis of" in the Rules of implementation of the Common Customs Law.

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 customs value of imported goods is determined on the basis of the CIF price. Wherein the adjustments mentioned in Article 1.1 and 1.2 are taken into account.

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

Customs laws, Rules of implementation.

Reference: Article 1(1) General provisions, Point No. 4, page 66.

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

Customs laws, Rules of implementation.

Reference: Article 1(1) General provisions, Point No. 3, page 65.

9. Questions Concerning Article 11:

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

Yes, included in the legislation.

Reference: Customs laws, Rules of implementation, Article 1(1) General provisions, Point No. 2, page 65.

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

The Article 61 of the Common Customs Law provides for this right.

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

- (a)

- (i) *The relevant national laws;*

Distribution of the customs law to the concerned people and through ROP and customs website www.rop.gov.om

- (ii) *The regulations concerning the application of the Agreement;*

The regulations concerning the application of the Agreement are published in the Official Journal of the Sultanate of Oman and can be purchased by any person. Also they are available through web site of the Customs Administration.

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

Judicial decision and administrative rulings are not published.

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

No other general or specific law are referred to in our legislation for Implementation of the Agreement.

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

Any new regulations or rules of implementation shall be publication unless otherwise provided for.

11. Questions concerning Article 13:

Included in the legislation customs law.

Reference: Rules of implementation, Article 1(1) General provisions, point No.1, page 65.

12. Questions concerning Article 16:

Yes, included in the legislation.

Reference: Rules of implementation, Article 1(1) General provisions, point No.2, page 65.

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

Yes, included in the legislation. It's mentioned in the customs law/Rules of implementation, Article 9 page 80-100 of the common customs law.

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

Not included in the legislation.

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?

Included in the common customs law Article 1/1 No. 8, page 66.
