

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

Checklist of Issues

**POLAND**

The following communication, dated 17 February 2000, has been received from the Permanent Mission of Poland.

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

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

The provisions of the Agreement are incorporated in Part III article 22 § 2 and article 23 § 2-5 of Polish Customs Code (Act of 9 January 1997).

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

No - see article 23 § 3 of the Customs Code.

**(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))?**

Article 1.2(a) of the Agreement is incorporated in article 23 § 3 of the Customs Code.

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

The provision in question is incorporated in article 23 § 3-6 of the Customs Code.

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

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

The provision in question is incorporated in article 85 § 1 and article 248 of the Customs Code.

**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?**

Article 24 § 2 of the Customs Code provides that the order of application of articles 27 and 28 which correspond to Articles 5 and 6 of the Agreement/ would be reversed on the request of the importer.

**3. How has Article 5.2 been implemented?**

Poland implements the provisions of Article 5.2 of the Agreement in full in article 27 § 2 of the Customs Code.

**4. How has Article 6.2 been implemented?**

The provisions of Article 6.2 have been implemented in § 3 of Regulation of the Council of Ministers of 19 December 1997 concerning the detailed procedure for assessing customs value of imported goods.

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

The provisions of Article 7 are incorporated in article 29 of the Customs Code.

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

The provision in question is incorporated in article 23 § 8 of the Customs Code.

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

The provisions of Article 7.2 in full are incorporated in article 29 § 2 of the Polish Customs Code.

**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?**

The provision in question is incorporated in article 30 § 1 point 5 which provides that the costs of transport and insurance of imported goods as well as loading, unloading and handling charges associated with transport of imported goods to the place of their introduction into Poland are to be included in transaction value.

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

The exchange rate of foreign currencies are announced by the National Bank of Poland in dailies and teletext of Polish Television.

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

According to article 8 of the Customs Code, all information which is by nature confidential shall be treated as strictly confidential by the customs authorities who shall not disclose it without the specific permission of the person or authority providing such information, except to the extent that it may be disclosed according to relevant acts binding.

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

The provisions of Article 11 are incorporated in section 15 of Polish Tax Law (Act of 13 November 1997). According to section 15, the declarant may appeal a decision within fourteen days of the day following the day when the decision was delivered. If customs office which issued the contested decision grants the appeal to the full extent, it may issue a new decision repealing or amending the decision in question. If the customs office does not decide on the appeal, it shall relegate the appeal to the appellate organ not later than within one month of the day it had received the appeal.

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

The appellant is informed of the decision on appeal and the reasons on which it was based as well as of his rights to further appeal in writing.

**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;**

Regulations constituting the relevant laws and regulations in Poland are published in Journals of Laws and Polish Monitors and have been reproduced in document G/VAL/N/1/POL/1 (with amendment - see point (iv))

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

No judicial decisions or administrative rulings have been published.

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

Customs Code of 9 January 1997; Journal of Laws No. 23 item 117 with amendments; Regulation of the Council of Ministers of 19 December 1997 on the detailed procedure of determining customs value of imported goods; Journal of Laws No. 158 item 1051; Regulation of the Minister of Finance of 21 July 1999 on principles of applying the rate of exchange of foreign currencies (...); Journal of Laws No. 63 item 719 (amending Order of the Minister of Finance of 2 October 1997, containing the same purview); Regulation of the Minister of Finance of 15 September 1999 - Explanations concerning customs valuation; Journal of Laws No. 80 item 908 (amending Order of the President of the Central Board of Customs of 23 September 1997, containing the same purview).

**(b) Is the publication of further rules anticipated?**

No.

**11. Questions concerning Article 13:**

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

There is no adequate provision in Polish customs legislation as it does not stipulate for delay in determination of customs value. There is a possibility of alteration of customs value by way of a new administrative decision.

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

No.

**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 provision in question is incorporated in article 210 § 4 of the Tax Law.

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

No.

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

Several provisions implemented by the Interpretative Notes of the Agreement are incorporated in Part III of the Polish Customs Code.

Agreement on implementation of Article VII of the GATT 1994 has been published in Journal of Laws No 98.

**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 in the Customs Valuation of Imported Goods has been incorporated in article 31 point 3 of the Customs Code.

**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?**

The provisions in question are incorporated in Regulation of the Council of Ministers of 19 December 1997 concerning the detailed procedure for assessing customs value of imported goods.

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