

WORLD TRADE ORGANIZATION

G/VAL/N/2/SGP/1

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Committee on Customs Valuation

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INFORMATION ON IMPLEMENTATION AND ADMINISTRATION OF THE AGREEMENT ON CUSTOMS VALUATION

Checklist of Issues

SINGAPORE

In accordance with the Decision of the Tokyo Round Committee of 5 May 1981 (G/VAL/5), the Permanent Mission of Singapore submits the attached responses to the questions raised in the checklist of issues.

1. Questions concerning Article 1.

(a) Sales between related persons:

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

The provisions in the Agreement concerning sales between related persons are incorporated in regulations 2(2) and (3) and 3(2) and (6) of the Customs (Valuation) (Import Duty) Regulations 1997 (hereinafter referred to as the Regulations).

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

Inter-company prices are not automatically regarded as having been influenced by the relationship (regulation 3(2) and (6) of the Regulations).

(iii) **What is the provision for giving the communication of the aforementioned grounds in writing if the importers so requests? [Article 1.2(a)]**

The provision is contained in regulation 3(3) of the Regulations.

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

The provision is contained in regulation 3(2) and (6) of the Regulations.

(b) Prices of lost or damaged goods:

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

This involves customs procedures besides valuation. These procedures are prescribed in section 16 of our Customs Act. If the goods are proved to have been lost before importation, duty may be remitted. Duty may also be remitted if the goods are lost by unavoidable accident while under customs control. Duty is payable if the goods are not satisfactorily accounted for. Valuation in such cases would be made in accordance with the Regulation.

Damaged goods may be re-exported, abandoned or destroyed under customs supervision without payment of duty. If the importer elects to pay duty, valuation will be in accordance with the Regulations.

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

The provision is contained in regulation 3(5) of the Regulations.

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

The provision is contained in regulation 7 of the Regulations.

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

Singapore customs legislation fully accord with the requirements of Article 6.2

5. Questions concerning Article 7:

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

The provisions are contained in regulation 9 of the Regulations.

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

The provisions of Article 7.3 are contained in regulation 11(1) of the Regulations.

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

The prohibitions are delineated and are contained in regulation 9(2) of the Regulations.

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 whole of Article 8.2 has been adopted as Singapore uses the c.i.f. basis for valuation. Regulation 4(2)(f), (6)(b)(i) and (7)(b)(i) contain explicit provisions adopting the options in Article 8.2.

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

Traders will be notified of the rates of exchange determined by the Director-General of Customs & Excise in the manner provided for in regulation 12 of the Regulations. The rates are disseminated to traders by downloading the information to their electronic mailboxes. Traders can also inquire about the rates by dialing into the Customs automated telephone information system.

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

The provision of Article 10 of the Agreement are contained in section 90D of the Customs Act and regulation 11(2) of the Regulations which prohibits the unauthorised disclosure of information.

9. Questions concerning Article 11:

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

Under section 22B of the Customs Act, any person aggrieved by any decision relating to valuation has the right to appeal to the Director-General of Customs & Excise and a further right of appeal to the High Court.

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

In Singapore all legislations, including the Customs Act, are published in the Government Gazette and can be easily purchased from the Singapore National Printers.

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 Agreement

The legislation giving effect to the Agreement will be published in the Government Gazette and can be purchased by any person from the Singapore National Printers.

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

Important judicial decisions are published in the Singapore Law Reports and on the Internet through the LawNet Integrated Research Database. Administrative rulings of general application will be published in circulars to the traders by the Customs.

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

No other general or specific laws are referred to in our legislation for implementation of the Agreement. All laws that might apply in the interpretation of the Agreement can be found in the above-mentioned publications of legislation, Law Report and circulars.

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

No further rules are anticipated.

11. Questions concerning Article 13:

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

The provisions of Article 13 as contained in section 22B(8) of the Customs Act.

(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?**

This provision is contained in regulation 11(1) of the Regulations.

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

No.

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

Certain Interpretative Notes have been incorporated in the Regulations. Regulation 2(5) of the Regulations also provides that in interpreting the Regulations, regard shall be had to the Notes.

14. How have the provisions of the Decision of 26 April 1984 on the Treatment of Interest Charges in the Customs Value of Imported Goods (Val/6/Rev.1) been implemented?

Regulation 2(5)(b) of the Regulations provides that in interpreting the Regulations, regard shall be had to the said Decision.

15. For those countries applying paragraph 2 of the Decision of 24 September 1984 on the Valuation of Carrier Media Bearing Software for Data Processing Equipment (Val/8), how have the provisions of this paragraph been implemented?

Singapore is not applying the said paragraph 2 as there is no import duty carrier media in Singapore.