

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

Checklist of issues

URUGUAY

The following communication, dated 9 April 2001, has been received from the Permanent Mission of Uruguay.

The Permanent Delegation of Uruguay to the World Trade Organization has the honour to submit herewith the replies to the Checklist of Issues annexed to document G/VAL/5 concerning the Agreement on Implementation of Article VII of the GATT 1994.

Checklist of Issues

1. Questions concerning Article 1:

(a) Sales between related persons:

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

No, only those set forth in the Agreement. The importer must declare such cases in an annexed Value Declaration Form.

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

No, only those established by the Agreement. The importer must declare such cases in an annexed Value Declaration Form.

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

Domestic regulations.

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

As set forth in 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, use of expert valuations.

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?

As set forth in the Agreement

3. How has Article 5.2 been implemented?

As set forth in the Agreement

4. How has Article 6.2 been implemented?

As set forth in the Agreement

5. Questions concerning Article 7:

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

Domestic regulations

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

Domestic regulations

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

Yes

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 is determined on a c.i.f. border basis by MERCOSUR.

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

It is published daily by the Central Bank of Uruguay and made accessible to users through the National Customs Directorate's computer system (LUCIA).

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

There are specific laws and regulations that are consistent with the provisions of Article 10 of the Agreement.

9. Questions concerning Article 11:

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

There are specific laws and regulations that are consistent with the provisions of Article 11 of the Agreement.

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

There are specific laws and regulations that are consistent with the provisions of Article 11 of the Agreement.

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;**
 - (iii) the judicial decision and administrative rulings of general application relating to the Agreement;**
 - (iv) general or specific laws being referred to in the rules of implementation or application.**

National laws and regulations are published in official publications with a national circulation. Judicial decisions and administrative rulings are published in service orders circulated to the public and accessible through the Customs Directorate's computer system (LUCIA) via the Internet.

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

Not for the moment.

11. Questions concerning Article 13:

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

There are specific laws and regulations that are consistent with the provisions of Article 13 of the Agreement.

(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?

Domestic regulations in keeping with the provisions of Article 16 of the Agreement.

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

No.

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

Through regulations.

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

In full conformity with the Decision of the Technical Committee on Customs Valuation.

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?

Through a service order in full conformity with the Decision of the Technical Committee on Customs Valuation.
