

# WORLD TRADE ORGANIZATION

G/VAL/N/2/VCT/1  
29 January 2009

(09-0415)

Committee on Customs Valuation

Original: English

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

### Checklist of Issues

#### SAINT VINCENT AND THE GRENADINES

The following communication, dated 6 January 2009, is being circulated at the request of the delegation of Saint Vincent and the Grenadines.

\_\_\_\_\_

In accordance with the Decision on the Checklist of Issues, taken by the WTO Committee on Customs Valuation on 12 May 1995, I have the honour to notify the Committee accordingly:

**1. Questions concerning Article 1:**

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

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

Yes (see paragraph 3 sub-section 2 of the Second Schedule of the Management Act 1999).

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

No (see paragraph 3(2) Second Schedule of the Customs Control and Management Act 1999).

**(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))?**

See paragraph 3 sub-paragraph 8.

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

See paragraph 3(2) of the Management Act.

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

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

Yes (see the Management Act Section 66 sub-section 1 and 2).

**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?**

This has been implemented as required by the Agreement (see paragraph 2(2)).

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

This has been implemented as required by the Agreement (see paragraph 6(3)).

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

The Customs Legislation does not address this issue.

**5. Questions concerning Article 7:**

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

See paragraph 2(4) of the Customs Control and Management Act where there is a guideline outlining the provisions that have been made.

**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?**

St. Vincent and the Grenadines apply the Cost Insurance and Freight (CIF) method of Customs Valuation (see paragraph 8(1) of the Second schedule to the Customs Control and Management Act).

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

The "rate of exchange" can be accessed electronically from the Customs ASYCUDA++Database.

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

Section 6 of the Management Act addresses the "confidentiality" issue.

**9. Questions concerning Article 11:**

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

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

See Section 131-135 of the Management Act that deals with the issue of appeal.

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

**(a) (i) The relevant national laws:**

The Customs Management Act is published and available to all persons.

**(ii) the regulations concerning the application of the Agreement:**

No specific regulations relating to the Agreement are in place.

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

These decisions and rulings are to be made available to the public.

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

Laws are published and available to all persons.

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

Any further rules made are published and made available to all persons.

**11. Questions concerning Article 13:**

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

See Section 98 of the Management Act where provisions are made for the Comptroller to take security in whatever manner that may be deemed acceptable by him.

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

The public is made aware of all guidelines and procedures.

**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?**

Section 3(8) of the Second Schedule of the Customs Control and Management Act covers this aspect of the requirements.

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

No, there aren't any.

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

The notes have been incorporated in the Management Act.

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

Please refer to Section 9 of the Second schedule of the Management Act where the requirement of the Agreement is met.

---