## WORLD TRADE

## **ORGANIZATION**

**G/VAL/N/3/BGR/1** 27 January 2000

(00-0329)

**Committee on Customs Valuation** 

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## NOTIFICATIONS UNDER THE DECISIONS A.3 AND A.4 CONCERNING THE INTERPRETATION OF THE AGREEMENT ON IMPLEMENTATION OF ARTICLE VII OF THE GENERAL AGREEMENT ON TARIFFS AND TRADE 1994

## **BULGARIA**

The following communication, dated 17 January 2000, has been received from the Permanent Mission of the Republic of Bulgaria.

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Pursuant to the Decision of the Committee on Customs Valuation on the treatment of interest charges in the customs value of imported goods (G/VAL/5 para. A.3 - adopted by The WTO Committee on 12 May 1995), the Permanent Mission of the Republic of Bulgaria hereby notifies the Committee on Customs Valuation that Bulgaria first applied the Decision on the basis of paragraph 7 of Article 1 of Regulation of the Council of Ministers No. 39 of 8 March 1996 on the determination of customs value of goods, imported in the Republic of Bulgaria (distributed in document G/VAL/N/1/BGR/1 of 2 April 1997).

The above Regulation was repealed on 1 January 1999. The relevant provisions for the application of the Decision are now contained in Article 39.6 of the Customs Act (published in State Gazette No. 15 of 1998).

Pursuant to the Decision of the Committee on Customs Valuation on the valuation of carrier media bearing software for data processing equipment (G/VAL/5 para. A.4 - adopted by the WTO Committee on 12 May 1995), the Permanent Mission of the Republic of Bulgaria hereby notifies the Committee on Customs Valuation that Bulgaria applies the practice referred to in paragraph 2 of the Decision.

The Decision was first applied on the basis of Article 8 of Regulation of the Council of Ministers No. 39 of 8 March 1996 on the determination of customs value of goods, imported in the Republic of Bulgaria (distributed in document G/VAL/N/1/BGR/1 of 2 April 1997). This Regulation was repealed on 1 January 1999.

The relevant provisions for the application of the Decision are now contained in Article 40 of the Customs act (published in State Gazette No. 15 of 1998) and Article 88 of the Implementing Regulation of the Customs Act of 1998 (published in State Gazette No. 149 of 1998).