

# **WORLD TRADE ORGANIZATION**

**G/VAL/N/4/PRY/1**  
22 May 2000

(00-2078)

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**Committee on Customs Valuation**

Original: Spanish

**NOTIFICATION CONCERNING THE DECISION UNDER PARAGRAPH 1  
OF ANNEX III OF THE AGREEMENT ON IMPLEMENTATION OF  
ARTICLE VII OF THE GENERAL AGREEMENT ON  
TARIFFS AND TRADE 1994**

**PARAGUAY**

The following communication, dated 12 May 2000, has been received from the Permanent Mission of Paraguay.

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I have pleasure in referring to the commitment entered into by the Government of the Republic of Paraguay, contained in operative paragraph 2 of Decision G/VAL/17, adopted by the Committee on Customs Valuation at its meeting on 12 November 1999.

In that connection, in accordance with the provisions of the aforesaid Decision, I am sending you enclosed a copy of the report on the progress made in executing the Work Programme for the Application of the Agreement on Implementation of Article VII of the General Agreement on Tariffs and Trade 1994.

I should be grateful if you would circulate this document to all the Members of the Committee on Customs Valuation and also submit the report as an item for the agenda of the Committee's next meeting.

**WORK PROGRAMME FOR THE APPLICATION OF THE AGREEMENT**

<b>Organization of the Valuation Offices</b>	
Administrative control structure	<p>At present, there is a Central Department and local valuation offices in the country's main customs posts.</p> <p>A central office, classified local offices, automated interrelationship and a central a posteriori control unit are required.</p>
Organization of the archives of the Central Valuation Offices	<p>The organization by type of goods is preferred.</p> <p>Advice by technical assistance experts, to modify or improve systems, is proposed.</p>
Number of staff	<p>In all, 59 officials distributed in proportion to the importance of the customs posts.</p> <p>An ongoing selection process will be needed based on training and refresher courses.</p>
Professional profile of the officials	<p>Technical-level officials</p> <p>The relevant university courses are basically accountancy and administration.</p> <p>Officials will have to be sent abroad to learn how to train the trainers.</p>
<i>Projection</i>	<p><i>In accordance with structural criteria agreed upon within the framework of MERCOSUR, regional valuation offices would be established to which the local offices would be subordinate.</i></p> <p><i>A system of selection of technical staff will be carried out, in accordance with strict profiles of professionalism, seniority, record and specific requirements for types of goods.</i></p>
<b>Value Data</b>	
Information	<p>Since the materials concerning value refer to the Library of the Customs Training School, this will need enlargement and constant updating.</p>
Information sources	<p>All possible media will be resorted to such as catalogues, specialized books and periodicals, Internet, etc.</p> <p>Specific resources will be needed to enrich the collections of information.</p>
<b>Training of Officials and of the Private Sector</b>	
Training of customs staff	<p>There is a Customs Training School, in which valuation is one of the courses that is periodically given.</p> <p>Courses and seminars will be held. Officials will also attend international courses.</p>

Training of the private sector	<p>Training has been offered to the private sector, specifically in the course for novice customs brokers in which customs valuation is one of the subjects.</p> <p>For the remaining sectors, training will be provided in accordance with requirements.</p> <p>National and foreign experts are requested for the more effective training of users and allied trades.</p>
Technical advice from international organizations	<p>Within the framework of technical assistance, advice has been received from the OAS, the WTO and LAIA.</p> <p>The assistance consists of workshops and seminars run by experts from these organizations.</p>
Internships	<p>Within the assistance programmes, internships will be organized in countries with more experience of applying the GATT Code on Customs Valuation.</p>
<i>Projection</i>	<p><i>Direct training of officials in the application of the GATT Agreement on Customs Valuation and in the handling of computer systems that contribute to the determination of the value will be needed.</i></p> <p><i>Training of administrative staff and of private foreign trade agents will also begin.</i></p>
<b>Procedures</b>	
Declaration of value	<p>At the moment there is a Value Declaration Form, in which the responsibility is that of the person making the declaration. It has been modified in the framework of MERCOSUR and is used to verify the accuracy of the data declared.</p>
Time-limit for the verification and control of the value	<p>The maximum time-limit for the conclusion of the valuation must be 120 days, which can be extended, with justification, for a similar period.</p>
Value investigation	<p>The value investigation is carried out in each customs post.</p>
A posteriori control	<p>This is not yet carried out, although it is provided for in the MERCOSUR rules.</p> <p>Since a good-quality organic structure is required, technical measures, adequate legislation and economic resources will also be needed.</p>
<b>Legislation</b>	
National legislation	<p>The domestic legislation in force is Decree No. 7403 of 19 January 1995.</p> <p>It is intended to amend this Decree and various proposals have already been submitted.</p>
Defects in the legislation	<p>It is considered that there are defects in the domestic legislation which will have to be corrected in accordance with the MERCOSUR rules.</p>

Recourse procedure	The importer has a right of recourse, for reconsideration of the value within a term of five days, to the valuation office which is immediately subordinate to the General Directorate.
Penalties	Basically, any irregularity is referred to the rules of the Customs Code.
<i>Projection</i>	<i>The greatest possible cooperation would be required from the international organizations and the customs services of countries with experience in applying the Agreement, in order to harmonize the legislation at present in force with the operational regulations and agreements and the commitments within MERCOSUR. In the near future, our country's legislation will have to be harmonized with that of the other Member States and this will, of course, oblige us to establish unified criteria.</i>
<b>Technology</b>	
Database	A computerized database is being implemented with a central server connected to all the customs posts.
Internet	On several occasions the connection of the valuation offices to the Internet has been requested, so as to have a referential source of goods value, but this has not yet proved possible.

DIRECCION GENERAL DE ADUANAS

SISTEMA SOFIA<sup>1</sup>

SISTEMA DE VALORACION DE MERCADERIAS



Asunción - Paraguay

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<sup>1</sup> En español solamente.

## Introducción

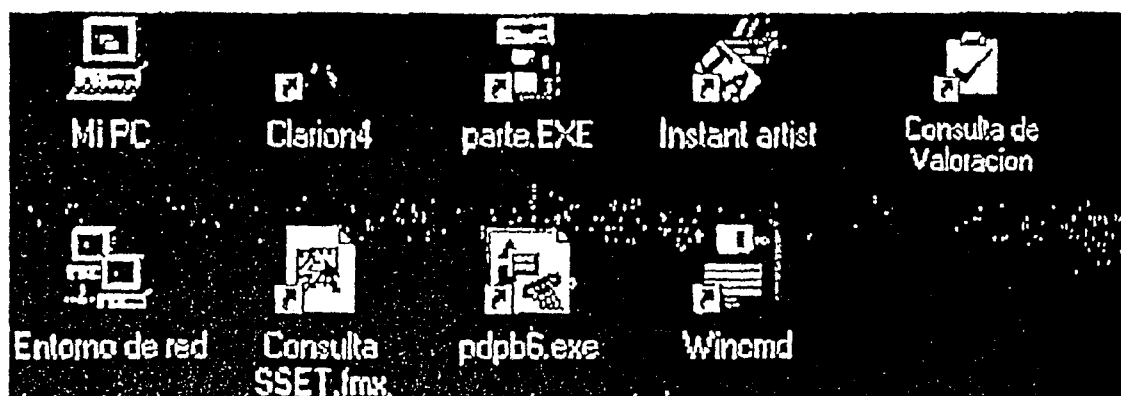
El Sistema de Valoración de mercaderías está desarrollada para dar una ayuda al funcionario en su tarea de control, consulta de precios, estadísticas, cálculos estimativos de valores, etc. Todas estas funciones y consultas requieren de precisión y seguridad, que se obtiene a través de un programa de gestión y consulta informática.

Este Sistema tiene una opción de consulta gráfica, asociada con un método de búsqueda optimizada que hace posible encontrar las informaciones útiles a la hora de buscar datos. También posee funciones de filtro para realizar una selección de datos deseados de acuerdo a los criterios que se necesite. Al localizar el registro buscado, despliega la información en la pantalla, creándose un ambiente de trabajo fácil y eficiente, agradable al usuario que ya no tiene la necesidad de buscar en carpetas amontonadas, que ocasionan pérdidas de tiempo y trabajo, un problema muy cuestionado cuando se trata de grandes volúmenes de datos.

El programa se presenta en dos versiones, la primera con las opciones de carga y modificación de datos, donde el usuario tiene el control total sobre la información, y la otra versión que es exclusiva para consulta.

También existen niveles de usuarios, de esta manera es posible una administración más eficiente del Sistema y de los datos.

## ACCESO AL SISTEMA



Para acceder al sistema se debe posicionar el cursor sobre el Icono Sistema de Valoración de Mercaderías (SVM.exe). Se presiona dos veces seguidas el botón derecho del mouse para poder ingresar.

# CONTROL DE ACCESO

The screenshot shows a window titled 'Control de Acceso' with a standard Windows-style title bar. The window content is as follows:

- Header: 'Dirección General de Aduanas' and 'Sistema de Valoración Aduanera'.
- Input fields: 'Cedula' and 'Clave de Acceso'.
- Buttons: 'OK' (with a checkmark icon) and 'Salir' (with an 'X' icon).

Una vez ingresado al Sistema, vemos una pantalla de Control de Acceso de Usuarios. En esta ventana se ingresa el número de documento de identidad y la contraseña, luego se presiona la tecla ENTER o el botón ACEPTAR. El Programa verifica si es un usuario habilitado y el nivel de acceso que tiene, para luego ingresar al Sistema con las opciones habilitadas de acuerdo al nivel de usuario.