

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

Checklist of Issues

MOROCCO

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

**CHECKLIST OF ISSUES CONCERNING THE DECISION OF THE TOKYO ROUND
COMMITTEE OF 5 MAY 1981**

1. Questions concerning Article 1:

(a) Sales between related persons:

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

Sales between related persons are not subject to any special provisions.

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

The fact of intercompany prices is not considered as grounds for regarding the respective prices as being influenced.

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

A provision of general scope concerning the right of communication is proposed as part of the current revision of the National Customs Code.

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

The aforementioned paragraph is reproduced in full (with the exception of Article 1.2(b)(iii) on which Morocco has made a reservation in order to delay its application) with some editorial changes which do not affect the substance of the text.

The provisions of the Agreement have only been implemented very recently so it is not possible to make any concrete assessment of the situation.

(b) Price of lost or damaged goods:

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

The Customs Code contains a provision governing the treatment of lost or damaged goods (Article 14).

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?

The provision of Article 4 of the Agreement has not been incorporated in domestic legislation since Morocco has made a reservation to delay application of Article 6 for a period of three years as from the date of entry into force of the Agreement.

3. How has Article 5.2 been implemented?

The aforementioned provision has been revised to take into account the reservation made by Morocco pursuant to paragraph 4 of Annex III to the Agreement and the text adopted is as follows:

"2. If neither the imported goods nor identical nor similar imported goods are sold in the customs territory in the condition as imported, the customs value may, if the importer so requests and subject to the agreement of the authorities or at their instigation be based on the unit price at which the imported goods, after further processing, are sold in the greatest aggregate quantity to persons in the customs territory who are not related to the persons from whom they buy such goods. In such cases, due allowance is made for the value added by such processing and the deductions provided for in paragraph 1(a) of this Article".

4. How has Article 6.2 been implemented?

The provision in this Article has not been incorporated in domestic legislation since Morocco has made a reservation to delay application of Article 6 for a period of three years as from the date of entry into force of the Agreement.

5. Questions concerning Article 7:

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

All the provisions of this Article have been reproduced in their entirety with the exception of the modifications concerning (c) below.

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

General provisions are provided in the Customs Code.

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

All the prohibitions set out in this Article have been adopted with the exception of those in subparagraph (f) on minimum customs values as Morocco has made a reservation in this respect.

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?

Morocco has decided to include all the costs listed in this Article in the customs valuation.

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

The official rate of exchange is published daily by the Al Maghreb Bank (central bank).

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

The confidentiality of information contained in documents communicated by importers is governed by a general provision that will be proposed as part of the draft revision of the Customs Code.

9. Questions concerning Article 11:

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

If the importer contests the estimated value, he may seek the arbitration of a higher customs authority. Referral to a "consultative customs valuation commission" is also provided in Article 20 *terdecies* of the Customs Code. Referral to the judicial authorities is governed by the current legislation relating to ordinary law.

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

The plaintiff is informed of his right to a further appeal in a written notification.

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

(a) (i) the relevant national laws;

The relevant national laws are published in the Official Bulletin.

(ii) the regulations concerning the application of the Agreement;

Idem.

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

There is as yet no case law in this respect.

11. Questions concerning Article 13:

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

This provision appears in the national customs legislation providing for the withdrawal of goods subject to payment of duties and taxes (Articles 96 and 98 of the Code).

(b) Have additional explanations been laid down?

No additional explanation has been given.

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?

There is no special provision.

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

There are no regulations concerning the above-mentioned requests.

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

In order to be consistent with Morocco's legal traditions, the Interpretative Notes have been reproduced in the legislation in part because certain sections such as the examples may not appear in the text of a law.

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

No provision has yet been adopted on the treatment of interest charges.

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?

The above also applies.
