

# WORLD TRADE ORGANIZATION

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**Committee on Customs Valuation**

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

### Checklist of Issues

#### SLOVENIA

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

CHECKLIST OF ISSUES

1. Questions concerning Article 1:

(a) Sales between related persons:

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

The provisions in the Agreement concerning sales between related persons are incorporated in Articles 11 and 12 of the Rules of Determining the Customs Value of Goods (published in the Official Gazette of the Republic of Slovenia No. 56 of 4 October 1995).

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

Intercompany prices are not automatically regarded as being influenced by the relationship (Article 12(1) of the Rules of Determining the Customs Value of Goods).

- (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))?

The provision is implemented according to Article 12(1) of the Rules of Determining the Customs Value of Goods.

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

Article 1.2(b) of the Agreement is implemented according to Article 12(2-4) of the Rules of Determining the Customs Value of Goods.

(b) Price of lost or damaged goods:

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

Special provisions for damaged goods are contained in Article 26(2) of the Customs Law (published in the Official Gazette of the Republic of Slovenia No.1 of 10 January 1995). If imported goods are damaged before being released for free circulation, the customs value shall be determined by reducing the appropriate agreed price according to the percentage of the damage. The percentage of damage shall be assessed by the customs office. In the event that on the basis of a credit entry a new price (in accordance with the conditions of Article 16 of the present Law) has been agreed upon, that price shall be taken as the new customs value.

There is no special provision concerning valuation of lost goods, but in the Part V of the Customs Law there are special provisions concerning calculation and charging of customs duty and remission of customs duty of lost goods.

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 is implemented according to Article 18(2) of the Customs Law.

3. How has Article 5.2 been implemented?

The provision is implemented according to Article 18(1/1) of the Customs Law.

4. How has Article 6.2 been implemented?

The provision is implemented according to Article 15(2,3) of the Rules of Determining the Customs Value of Goods.

5. Questions concerning Article 7:

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

The provisions are contained in Article 19 of the Customs Law and Article 16 of the Rules of Determining the Customs Value of Goods.

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

The customs office shall upon request of the holder of the procedure issue a written notification as to the level of the customs value and the method of its determination (Article 23(5) of the Customs Law).

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

The prohibitions are delineated and are contained in Article 19(2) of the Customs Law.

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?

Slovenia uses c.i.f. basis for valuation.

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

The rate of exchange is published by the Bank of Slovenia as a List of exchange rates.

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

The provision of Article 10 of the Agreement is implemented according to Article 32 of the Rules of Determining the Customs Value of Goods, which prohibits the unauthorized disclosure of information.

9. Questions concerning Article 11:

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

Under Article 6(3) of the Customs Law an appeal to the Customs Administration of the Republic of Slovenia against a decision passed by the customs office in the administrative procedure may be lodged.

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

In accordance with the Law on General Administrative Procedure every decision issued by the Customs Administration contains information about rights for further appeal.

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

- (a)(i) the relevant national laws:

The national laws concerning the Agreement are published in the Official Gazette of the Republic of Slovenia and can be purchased by any person.

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

The regulations concerning the application of the Agreement are published in the Official Gazette of the Republic of Slovenia and can be purchased by any person.

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

Important judicial decisions are published in the Official Gazette of the Republic of Slovenia and can be purchased by any person. The administrative rulings of general application are published by the Customs Administration.

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

No other general or specific laws are referred to in our legislation for implementation of the Agreement.

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

No further rules are anticipated.

11. Questions concerning Article 13:

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

The provision of Article 13 is contained in Articles 56 and 152 of the Customs Law.

- (b) Have additional explanations been laid down?

Additional explanations are given in the implementation rules of the Customs Law.

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?

This provision is implemented according to Article 23(5) of the Customs Law.

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

No.

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

Certain Interpretative Notes have been incorporated in the Customs Law and the Rules of Determining the Customs Value of Goods.

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

The Decision on the Treatment of Interest Charges in the Customs Value of Imported Goods is implemented according to Article 24 of the Customs Law.

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 Decision on the Valuation of Carrier Media Bearing Software for Data Processing Equipment is implemented according to Article 26 of the Rules of Determining the Customs Value of Goods.

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