

WORLD TRADE ORGANIZATION

G/VAL/N/2/TTO/1
12 November 1998

(98-4477)

Committee on Customs Valuation

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INFORMATION ON IMPLEMENTATION AND ADMINISTRATION OF THE AGREEMENT ON CUSTOMS VALUATION

Check-list of Issues

TRINIDAD AND TOBAGO

The following communication, dated 28 October 1998, has been received from the Permanent Mission of Trinidad and Tobago.

1. Questions concerning Article 1:

(a) Sales between related persons:

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

Yes.

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

No.

(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))?

There is no provision in the National Legislation for giving the communication in writing.

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

It is being implemented as stated in the Agreement.

(b) Price of lost or damaged goods:

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

No.

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?

In accordance with legislation.

3. How has Article 5.2 been implemented?

In accordance with legislation.

4. How has Article 6.2 been implemented?

No request has ever been made by an importer.

5. Questions concerning Article 7:

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

The other methods in the Code.

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

Notified in writing.

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

No. 2A, B and C are compulsory adjustments.

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?

No.

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

At the Central Bank.

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

Confidential information to be released or inspected must be authorized by the Head of the Department.

9. Questions concerning Article 11:

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

Judicial review before the Tax Appeal Board.

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

As laid down in the National Legislation.

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

(a) (i) The relevant national laws:

Publication is not yet in place.

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

Publication is not yet in place.

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

Publication is not yet in place.

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

Publication is not yet in place.

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

Publication is not yet in place.

11. Questions concerning Article 13:

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

Provision is in place for adequate security.

(b) Have additional explanations been laid down?

No.

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?

No.

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

No.

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

They have not been included.

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

In accordance with the provisions of decisions analyzed by the Tokyo Round.

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?

Proposed date of application: 31 July 1998.
