

ORGANIZACIÓN MUNDIAL  
DEL COMERCIO

G/VAL/N/1/FJI/2

1º de abril de 1998

(98-1292)

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Comité de Valoración en Aduana

Original: inglés

NOTIFICACIÓN DE CONFORMIDAD CON EL PÁRRAFO 2 DEL  
ARTÍCULO 22 DEL ACUERDO RELATIVO A LA APLICACIÓN  
DEL ARTÍCULO VII DEL ACUERDO GENERAL SOBRE  
ARANCELES ADUANEROS Y COMERCIO DE 1994

Fiji

Se ha recibido de la Misión Permanente de Fiji la siguiente comunicación, de fecha 3 de marzo de 1998.

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De conformidad con el párrafo 2 del artículo 22 del Acuerdo relativo a la Aplicación del Artículo VII del GATT de 1994, Fiji tiene el honor de notificar su legislación aduanera modificada al Comité de Valoración en Aduana. Los documentos adjuntos<sup>1</sup> incluyen las Partes 1, 2 y 3 de la Lista 1 de la Ley Arancelaria que fue modificada el 7 de noviembre de 1997.

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<sup>1</sup>En inglés solamente.

SCHEDULE

"Schedule 1

PART 1

VALUATION OF GOODS FOR THE PURPOSES  
OF THE CUSTOMS TARIFF ACT, 1986

Interpretation, Application, etc.

1(1) In this Schedule, unless the context otherwise requires:

"computed value" means the value determined in accordance with clause 7 of Part 2 of this Schedule;

"customs value of imported goods" means the value of goods for the purposes of levying *ad valorem* duties of Customs on imported goods;

"country of export" or "the country from which goods are exported", means the country from which the goods are shipped directly to Fiji or, as the case may be, goods exported to Fiji from any country but passing through any other country on their voyage to Fiji (whether transhipped in that other country or not) shall be deemed to be shipped direct from the first mentioned country;

"country of importation" means country or Customs territory of importation;

"deductive value" means the value determined in accordance with clause 6 of Part 2 of this Schedule;

"effective date" means 1 January 1997;

"generally accepted accounting principles" refers to any generally recognised consensus or substantial authoritative support regarding:

- (a) Which changes in assets and liabilities should be recorded;
- (b) how the assets and liabilities and changes in them should be measured;
- (c) what information should be disclosed and how it should be disclosed; and
- (d) which financial statements should be prepared;

"goods of the same class or kind", means imported goods that:

- (a) Are within a group or range of imported goods produced by a particular industry or industry sector that includes identical goods or similar goods in relation to the goods being valued; and
- (b) for the purposes of:
  - (i) Clause 6 of this Schedule, were exported from any country; and

- (ii) clause 7 of this Schedule, were produced in and exported from the country in and from which the goods being valued were produced and exported;

"identical Goods" means imported goods that:

- (a) Are the same in all respects, including physical characteristics, quality, and reputation, as the goods being valued, except for minor differences in appearance that do not affect the value of the goods; and
- (b) were produced in the country in which the goods being valued were produced; and
- (c) were produced by or on behalf of the person who produced the goods being valued;

but does not include imported goods where engineering, development work, artwork, designwork, plans, or sketches undertaken in Fiji were supplied, directly or indirectly, by the buyer of those imported goods free of charge or at a reduced cost for use in connection with the production and sale for export of those imported goods;

"Packing costs" means the cost of all containers (exclusive of instruments of international traffic) and coverings of whatever nature and of packing, whether for labour or materials, used in placing goods in condition, packed ready for shipment to Fiji;

"Price actually paid or payable" means the total payment (whether direct or indirect, and inclusive of any charges, costs, or expenses incurred for transportation, insurance, and related services incident to the international shipment of the goods from the country of exportation to the place of importation in Fiji) made, or to be made, for imported goods by the buyer to, or for the benefit of, the seller;

"produced" includes grown, manufactured or mined;

"similar goods" means imported goods that:

- (a) Closely resemble the goods being valued in respect of component materials and parts and characteristics and are functionally and commercially interchangeable with the goods being valued having regard to the quality and reputation of the goods and the goods being valued; and
- (b) were produced in the country in which the goods being valued were produced; and
- (c) were produced by or on behalf of the person who produced the goods being valued;

but does not include imported goods where engineering development work, artwork, designwork, plans, or sketches undertaken in Fiji were supplied, directly or indirectly, by the buyer of those imported goods free of charge or at a reduced cost for use in connection with the production and sale for export of those imported goods;

"sufficient information", in respect of the determination of any amount, difference, or adjustment, means objective and quantifiable information that clearly establishes the accuracy of the amount, difference, or adjustment;

"to produce" includes to grow, to manufacture, or to mine;

"transaction value" means the value determined in accordance with clauses 2 and 3 of this Schedule.

(2) In this Schedule, unless the context otherwise requires "assist" means any of the following if supplied directly or indirectly, and free of charge or at reduced cost, by the buyer of imported goods for use in connection with the production or the sale for export to Fiji of the goods:

- (i) Materials, components, parts and similar items incorporated in the imported goods;
- (ii) tools, dies, moulds, and similar items incorporated in the imported goods;
- (iii) goods consumed in the production of the imported goods;
- (iv) engineering, development, artwork, design work, and plans and sketches that are undertaken elsewhere than in Fiji and are necessary for the production of the imported goods.

(3) No service or work to which subclause (2)(iv) of this clause applies is to be treated as an assist if the service or work is:

- (i) Performed by an individual domiciled within Fiji;
- (ii) performed by that individual while acting as an employee or agent of the buyer of the imported goods; and
- (iii) incidental to other engineering development, artwork, design work, or plans or sketches that are undertaken within Fiji.

(4) The following apply in determining the value of assists described in sub-clause (2)(iv) of this clause:

- (i) The value of an assist that is available in the public domain is the cost of obtaining copies of the assist;
- (ii) if the production of an assist occurred in Fiji and one or more foreign countries, the value of the assist is the value added outside Fiji;
- (iii) if the assist was purchased or leased by the buyer from an unrelated person, the value of the assist is the cost of the purchase or of the lease.

(5) For the purposes of this Schedule, persons shall be deemed to be related only if:

- (a) They are officers or directors of one another's business;
- (b) they are legally recognised partners in business;
- (c) they are employer and employee;
- (d) any person directly or indirectly owns, controls or holds 5 per cent or more of the outstanding voting stock or shares of both of them;
- (e) one of them directly or indirectly controls the other;

- (f) both of them are directly or indirectly controlled by a third person;
  - (g) together they direct or indirectly control a third person;
  - (h) they are members of the same family.
- (6) For the purposes of this Schedule, persons shall be deemed to be members of the same family if:
- (a) They are connected by blood relationship within the fourth degree of relationship;
  - (b) they are married to one another or if one is married to a person who is connected within the fourth degree of relationship to the other; or
  - (c) one has been adopted as the child of the other or as a child of a person who is within the third degree of relationship to the other.
- (7) For the purposes of this Schedule, where there are no goods that were produced by or on behalf of the person who produced the goods being valued and that are otherwise identical goods or similar goods, goods that were produced by or on behalf of a different person and that are otherwise identical goods or similar goods shall be deemed to be identical goods or similar goods, as the case may be.
- (8) For the purposes of this Schedule, charges for interest under a financing arrangement entered into by the buyer and relating to the purchase of imported goods shall not be regarded as part of the Customs value in any case where:
- (a) The charges are distinguished from the price actually paid or payable for the goods;
  - (b) such goods are actually sold at the price declared as the price actually paid or payable; and;
  - (c) the buyer, if required, can demonstrate that:
    - (i) The financing arrangement was made in writing;
    - (ii) the claimed rate of interest does not exceed the level for such transactions prevailing in the country where, and at the time when, the finance was provided.
- (9) The provisions of this Schedule shall apply to the appraisal of goods imported into Fiji on or after the effective date.
- (10) Imported goods will be appraised on the basis, and in the order, of the following:
- (a) The value for duty of imported goods shall be determined in accordance with clauses 2 to 9 of this Schedule;
  - (b) the Customs value of goods shall if possible be appraised on the basis of the transaction value of the goods in accordance with conditions set out in clause 2 of this Schedule;
  - (c) where the value for duty of goods cannot be appraised in accordance with clause 2 of this Schedule, it shall be appraised in the following order and on the following basis:

- (i) The transaction value of identical goods that meet the requirements set out in clause 4 of this Schedule;
- (ii) the transaction value of similar goods that meet the requirements set out in clause 5 of this Schedule;
- (iii) the deductive value of the goods as set out in clause 6 of this Schedule;
- (iv) the computed value of the goods as set out in clause 7 of this Schedule.

(11) Upon receipt of a written request from the importer to the comptroller, the order of consideration of the valuation basis provided for in paragraphs (iii) and (iv) of subclause (10) shall be reversed and confirmed in writing by the comptroller.

(12) Where the value for duty of goods is not appraised on the basis of any of the methods referred to paragraphs (i) to (iv) of sub-clause (10), the customs value of those goods shall be appraised under clause 8 of this Schedule.

(13) Information submitted by an importer, buyer, or producer in regard to the appraisement of goods may not be rejected by Customs because of the accounting method by which that information was prepared, if the preparation was in accordance with generally accepted accounting principles.

PART 2

VALUATION OF GOODS FOR THE PURPOSES  
OF THE CUSTOMS TARIFF ACT 1986

Rules on Customs Valuation

Transaction Value as Primary Basis of Customs Valuation

2 (1) The customs value of imported goods shall be the Transaction Value, that is the price actually paid or payable for the goods when sold for export to Fiji adjusted in accordance with clause 3 of this Schedule, if:

- (a) There are no restrictions as to the disposition or use of the goods by the buyer other than restrictions which:
  - (i) Are imposed by law;
  - (ii) limit the geographical area in which the goods may be resold; or
  - (iii) do not substantially affect the value of the goods;
- (b) the sale of the goods or the price paid or payable for the goods is not subject to some condition or consideration in respect of which a value cannot be determined;
- (c) no part of the proceeds of any subsequent resale, disposal or use of the goods by the buyer will accrue directly or indirectly, to the seller, the price paid or payable for the goods includes the value of that part of the proceeds or can be adjusted in accordance with clause 3 of this Schedule; or
- (d) the buyer and the seller of the goods are not related to each other at the time the goods are sold for export or, where the buyer and the seller are related to each other at that time:
  - (i) Their relationship did not influence the price paid or payable for the goods; or
  - (ii) the importer of the goods demonstrates that the transaction value of the goods meets the requirement set out in sub-clause (3) to this clause.

(2) In application of sub-clause (1)(d) of this clause, where the buyer and the seller of goods being appraised are related to each other at the time the goods are sold for export and the officer who is appraising the value for duty of the goods has grounds to believe that the requirements set out in sub-clause (1)(d)(i) of this clause are not met, the officer shall notify the importer of the goods of such grounds and, on the written request of the importer, the notification shall be in writing.

(3) For the purpose of sub-clause (1)(d)(ii) of this clause, the transaction value of goods being appraised shall take into consideration any relevant factors including such factors and differences as may be determined that closely approximates the customs value of other goods exported at the time or substantially at the same time as the goods being valued, being:

- (a) The transaction value of identical goods or similar goods in respect of a sale of those goods for export to Fiji between a seller and a buyer who are not related to each other at the time of the sale;
  - (b) the deductive value of identical goods or similar goods; or
  - (c) the computer value of identical goods or similar goods.
- (4) Where sub-clause (3) of this clause applies, the importer shall, without limiting the generality of sub-clause (3), provide the following information:
- (a) The nature of the goods being valued;
  - (b) the nature of the industry that produces the goods being valued;
  - (c) the season in which the goods being valued are imported;
  - (d) whether a difference in values is commercially significant;
  - (e) the trade levels at which the sales take place;
  - (f) the quantity levels of the sales;
  - (g) any of the amounts referred to in clause 3 of this Schedule.
- (5) Where in the opinion of the Comptroller, the customs value cannot be determined under the clause, or the Comptroller has reason to doubt the truth or accuracy of the declared customs value and, after having sought further explanation or other evidence that the declared customs value represents the total amount actually paid or payable for the imported goods, the Comptroller is still not satisfied that the customs value can be determined under this clause - the comptroller may determine the customs value of the goods by proceeding sequentially through clauses 4 to 8 of the Schedule to the first such clause of this Schedule under which the customs value can, in the opinion of the Comptroller be determined.

#### Adjustment of Price Paid or Payable

- 3(1) The price paid or payable in respect of goods sold for export to Fiji shall be adjusted:
- (a) By adding thereto amounts, to the extent that each such amount is not already included in the price paid or payable for the goods equal to:
    - (i) Commissions and brokerage in respect of the goods incurred by the buyer other than fees paid or payable by the buyer to his agent for the service of representing the buyer overseas in respect of the purchase of the goods;
    - (ii) the packaging costs and charges incurred by the buyer in respect of the goods, including the cost of cartons, cases and other containers and coverings that are treated for customs purposes as being part of the imported goods and all expenses of packing incidental to placing the goods in the condition in which they are shipped to Fiji; and

- (iii) the value of any of the following goods and services determined in the manner prescribed, that are supplied directly or indirectly by the purchaser of the goods free of charge or at a reduced cost of use in connection with the production and sale for export of the imported goods, apportioned to the imported goods in a reasonable manner in accordance with the generally accepted accounting principle:
    - (a) Material components, parts and other goods incorporated in the imported goods;
    - (b) tools, dies, moulds, and other goods utilised in the production of imported goods; and
    - (c) any materials consumed in the production of the imported goods; and
    - (d) engineering, development work, art work, design work, plans and sketches undertaken elsewhere than in Fiji and necessary for the production of the imported goods;
  - (iv) royalties and licence fees, including payments for patents, trademarks and copyrights in respect of the imported goods that the buyer must pay directly or indirectly as a condition of the sale of the goods for export to Fiji exclusive of charges for the right to reproduce the imported goods in Fiji;
  - (v) the value of any part of the proceeds of any subsequent resale, disposal, or use of the goods by the buyer that accrues or is to accrue directly or indirectly to the seller; and
  - (vi) the cost of transportation and insurance and the loading and unloading and handling charges and other charges and expenses associated with the transportation of the imported goods to Fiji;
- (b) by deducting therefrom amounts to the extent that each such amount is included in the price paid or payable for the goods equal to:
- (i) Any of the following costs, charges or expenses:
    - (a) Any reasonable cost charges or expenses that are incurred for the construction, erection, assembly or maintenance of, or technical assistance provided in respect of the goods after the goods are imported;
    - (b) any reasonable cost, charge or expense that is incurred in respect of the transportation or insurance of the goods within Fiji and any reasonable cost, charge or expense associated therewith;
    - (c) any customs duties or other taxes payable in Fiji by reason of the importation or sale of the goods;

if the cost, charge or expense is identified separately from the balance of the price paid or payable for the goods.

(2) The price paid or payable in respect of goods sold for export to Fiji shall not be adjusted to take account of any rebate of or other decrease in, the price paid or payable for the goods that is effected after the goods are imported.

(3) Where there is not sufficient information to determine any of the amount required to be added to the price paid or payable because of lack of sufficient information, the transaction value of the goods being valued cannot be determined under clause 2 of this Schedule.

Transaction Value of Identical Goods as Customs Value

4(1) Subject to sub-clauses (2) to (4) of this clause, where the customs value for duty of imported goods cannot in the opinion of the Comptroller be determined under clause 2 of this Schedule, the customs value of the goods shall be determined by the transaction value of identical goods in a sale of those goods for export to Fiji if that transaction value is the value for duty is the customs value of the identical goods and the identical goods were exported at the same or substantially the same time as the goods being valued and was sold under the following conditions:

- (a) To a buyer at the same or substantially trade level as the buyer of the goods being valued; and
- (b) in the same or substantially same quantities as the goods being valued.

(2) Where the value for duty of goods being valued cannot be determined under sub-clause (1) above because identical goods were not sold under the condition described in sub-clauses 1(a) and (b), there shall be substituted therefore identical goods sold under any of the following conditions:

- (a) To a buyer at the same or substantially same trade level as the buyer of the goods being valued but in quantities different from the quantities in which those goods were sold;
- (b) to a buyer at a trade level different from that of a buyer of the goods being valued but in the same or substantially the same quantities as the quantities in which those goods were sold; or
- (c) to a buyer at a trade level different from that of the buyer of the goods being valued and in quantities different from the quantities in which those goods were sold.

(3) For the purpose of determining the value for duty of goods under sub-clause (1) of this clause, the transaction value of identical goods shall be adjusted by adding thereto or deducting therefrom as the case may be, amounts to account of:

- (a) Commercially, significant differences between the cost, charges and expenses referred to in clause 3(1)(a)(vi) of this Schedule in respect of the identical goods and those costs, charges and expenses in respect of the goods being valued that are attributable to differences in distances and modes of transport;
- (b) where the transaction value is in respect of identical goods sold under the condition described in any of paragraphs (a) to (c) of subclause (2) of this clause, differences in the trade levels of buyers of the identical goods and the goods being valued or the quantities in which the identical goods and the goods being valued were sold or both as the case may be;

if each such amount can, in the opinion of the Comptroller be determined on the basis of sufficient information. Where any such amount cannot be determined, the value for duty of goods being valued shall not be determined on the basis of the transaction value of those identical goods under this clause.

(4) Where, in relation to imported goods being valued, there are two or more transaction values of identical goods that meet all the requirements set out in sub-clauses (1) and (3) of this clause or where there is no such transaction value but there are two or more transaction values of identical goods sold under the condition described in any of the paragraphs (a) to (c) of sub-clause (2) of this clause that meet all the requirements set out in this clause that are applicable by virtue of sub-clause (2) of this clause, the customs value of goods being valued shall be determined on the basis of the lowest such transaction value.

#### Transaction Value of Similar Goods as Customs Value

5(1) Subject to sub-clause (2) of this clause and sub-clauses (2) to (4) of clause 4 of this Schedule where the customs value of imported goods cannot, in the opinion of the Comptroller be determined under clause 4 of this Schedule, the customs value of the goods shall be the transaction value of similar goods in a sale of those goods for export to Fiji if that transaction value is the customs value of the similar goods and the similar goods were exported at the same or at substantially the same time as the goods being valued and were sold under the following conditions:

- (a) To a buyer at the same or substantially the same trade level as the buyer of the goods being valued; and
- (b) in the same or substantially the same quantities as the goods being valued.

(2) Sub-clauses (2) to (4) of clause 4 of this Schedule shall apply to this clause in respect of similar goods and wherever in those sub-clauses the expression "identical goods" is referred to, there shall be substituted therefore the expression "similar goods".

#### Deductive Value as Customs Value

6(1) Subject to sub-clauses (4) and (5) of clause 2 of this Schedule where the value for duty cannot, in the opinion of the Comptroller, be determined under clause 5 of this Schedule, the customs value of the goods shall be the deductive value in respect of the goods.

(2) Where the goods being valued or identical goods or similar goods are sold in Fiji in the condition in which they were imported at the same or substantially the same time as the time of importation of the goods being valued, the price per unit in respect of sales described in sub-clause (5) of this clause, determined in accordance with that sub-clause and adjusted with sub-clause (6) of this clause at which the greatest number of units of the goods being valued or identical goods or similar goods are so sold.

(3) Where the goods being valued or identical goods or similar goods are sold in Fiji in the condition in which they were imported before the expiration of 90 days after the time of importation of the goods being valued, but are not sold at the same or substantially the same time as the time of that importation, the deductive value of the goods being valued shall be the price per unit in respect of sales described in sub-clause (5) of this clause determined in accordance with that sub-clause and adjusted in accordance with sub-clause (6) of this clause, at which the greatest number of units of the goods being valued or identical goods or similar goods are so sold at the earliest date after the importation of the goods being valued.

(4) Where the goods being valued, or identical goods or similar goods are not sold in Fiji in the circumstances described in sub-clause (2) or sub-clause (3) of this clause but the goods being valued after being assembled, packaged or further processed in Fiji are sold in Fiji before the expiration of 90 days after the importation thereof and the importer of the goods being valued request that this sub-clause be applied in the determination of the customs value of those goods, the deductive value of the goods being valued shall be the price per unit in respect of sales described in sub-clause (5) of this clause determined in accordance with that sub-clause and adjusted in accordance with sub-clause (6) of this clause at which the greatest number of units of the goods being valued are so sold.

(5) For the purpose of sub-clauses (2) to (4) of this clause, the price per unit in respect of any goods being valued or identical goods or similar goods, shall be determined by ascertaining the unit price in respect of sales of the goods at the first trade level after importation thereof to persons who:

- (a) Are not related to the persons from whom they buy the goods at the time the goods are sold to them; and
- (b) have not supplied directly or indirectly free of charge or at a reduced cost for use in connection with the production and sale for export of the goods any of the goods or services referred to in clause 3(1)(a)(iii) of this Schedule;

at which the greatest number of units of the goods is sold where in the opinion of the Comptroller a sufficient number of such sales have been made to permit a determination of the price per unit of the goods.

(6) For the purpose of sub-clauses (2) to (4) of this clause, the price per unit in respect of any goods being valued shall be adjusted by deducting therefrom an amount equal to the aggregate of:

- (a) An amount determined in accordance with sub-clause (7) to this clause, equal to:
  - (i) The amount of commission generally earned on a unit basis; or
  - (ii) the amount for profit and general expenses, including all costs of marketing the goods considered together as a whole that is generally reflected on a unit basis - in connection with sales in Fiji of goods of the same class or kind of those goods;
- (b) the costs, charges and expenses incurred in respect of the transportation and insurance of goods in Fiji and the cost, charges and expenses associated therewith to the extent that an amount for such costs, charges and expenses is not deducted in respect of general expenses under paragraph (a);
- (c) the costs, charges and expenses referred to in clause 3(1)(b)(i) of this Schedule incurred in respect of the goods to the extent that an amount for such costs, charges and expenses is not deducted in respect of general expenses under paragraph (a) of this sub-clause;
- (d) any customs duty or any other taxes payable in Fiji in respect of the goods to the extent that an amount for such duties and taxes is not deducted in respect of general expenses under paragraph (a) of this sub-clause; and
- (e) where sub-clause (4) applies, the amount of value added to the goods that is attributable to the assembly, packaging or further processing in Fiji of the goods.

(7) The amount considered to be equal to the amount of commission or the amount for profit and general expenses referred to in sub-clause (6)(a) shall be calculated on a percentage basis and determined on the basis of information prepared in a manner consistent with generally accepted accounting principles that is supplied:

- (a) By or on behalf of the importer of the goods being valued; or
- (b) where the information supplied by or on behalf of the importer of the goods being valued is not sufficient information, but an examination of sales in Fiji of the narrowest group or range of goods of the same class or kind as the goods being valued from which sufficient information can, in the opinion of the Comptroller, be obtained.

(8) Where in the opinion of the Comptroller, there is not sufficient information to determine the amount referred to in sub-clause (6)(e) to this clause in respect of any goods being valued, the customs value of the goods shall not be determined under sub-clause (4) of this clause.

#### Computed Value as Customs Value

7(1) Subject to sub-clauses (3) and (4) of this clause where the customs value of imported goods cannot, in the opinion of the Comptroller be determined under clause 6 of this Schedule, the customs value of the goods shall be the computed value in respect of the goods.

(2) The computed value of the goods being valued is the aggregate of amounts equal to:

- (a) The cost, charges and expenses in respect of, or the value of:
  - (i) Materials employed in producing the goods being valued; and
  - (ii) the production or other processing of the goods being valued, determined on the basis of:
    - (a) The commercial accounts of the producer of the goods being valued; or
    - (b) any other sufficient information relating to the production of the goods being valued - that are supplied by or on behalf of the producer of the goods and prepared in a manner consistent with the generally accepted accounting principles of the country of production of the goods being valued, including without limiting the generality of the foregoing;
  - (iii) the costs, charges and expenses referred to in clause 3(1)(a)(ii) to this Schedule;
  - (iv) the value of any goods and services referred to in clauses 3(1)(a)(iii) and 3(1)(a)(vi) of this Schedule, determined and apportioned to the goods being valued as referred to in that clause, whether or not such goods and services have been supplied free of charge or at a reduced cost;
  - (v) the costs, charges and expenses incurred by the producer in respect of engineering, development work, artwork, designwork, plans, or sketches undertaken in Fiji that were supplied, directly or indirectly by the buyer of the goods being valued in connection with the production and sale for export of those goods to the extent that such elements are charged to the producer

of the goods, apportioned to the goods being valued as referred to in clause 3(1)(a)(iii) of this Schedule; and

- (b) the amount, determined in accordance with sub-clause (4) of this clause, for profit and general expenses considered together as a whole, that is generally reflective in sales for export to Fiji of goods of the same class or kind as the goods being valued, made by producers of the goods to buyers in Fiji who are not related to the producers from whom they buy the goods at the time the goods are sold to them.

(3) For the purposes of this clause, "general expenses" means the direct and indirect costs, charges and expenses of producing goods for export other than the cost charges and expenses referred to in sub-clause (2)(a) of this clause.

(4) The amount of profit and general expenses referred to in sub-clause (2)(b) of this clause shall be calculated on a percentage basis and determined on the basis of information prepared in a manner consistent with generally acceptable accounting principles of the country of production of the goods being valued and that is supplied:

- (a) By or on behalf of the producer of the goods being valued; or
- (b) where the information supplied by or on behalf of the producer of the goods being valued is not sufficient information, by an examination of sales for export to Fiji of the narrowest group or range of goods of the same class or kind from which sufficient information can, in the opinion of the Comptroller be obtained.

#### Residual Value of Valuation

8(1) Where the value of goods cannot in the opinion of the Comptroller be determined under clause 7 of this Schedule, it shall be determined on information available in Fiji on the basis of value derived from the methods of valuation set out in clauses 2 to 7 of this Schedule interpreted in a flexible manner and reasonable adjusted to the extent necessary to arrive at a value for duty of the goods.

(2) A customs value shall not be determined on the basis of:

- (a) The selling price in Fiji of goods produced in Fiji; or
- (b) a basis which provides for the acceptance of the higher of the two alternative values;
- (c) the price of goods on the domestic market of the country of exportation; or
- (d) the cost of production, other than computed values that have been determined for identical or similar goods in accordance, with clause 7 of the Schedule;
- (e) the price of goods for export to a country other than Fiji; or
- (f) minimum customs value; or
- (g) arbitrary or fictitious values.

PART 3

PROVISION FOR THE VALUATION OF EXPORTED  
GOODS FOR CUSTOMS PURPOSES

Value of exported goods

The value of goods which, on exportation, are liable to *ad valorem* rates of duty shall be taken to be the price which a purchaser would be prepared to give for the goods on board on an aircraft or ship in any airport or port in Fiji prior to the exportation of such goods or, where such value is not easily ascertainable, the Comptroller may estimate such value.

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