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Committee on Customs Valuation

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**NOTIFICATION PURSUANT TO ARTICLE 22.2 OF THE AGREEMENT
ON IMPLEMENTATION OF ARTICLE VII OF THE GENERAL
AGREEMENT ON TARIFFS AND TRADE 1994**

NOTIFICATION OF NATIONAL LEGISLATION

CHILE

The following communication, dated 7 February 2014, is being circulated at the request of the delegation of Chile.

In accordance with the Decision adopted by the Committee on Customs Valuation on 12 May 1995, we hereby notify Chile's legislation on customs valuation to the Committee.

With respect to Article 22.1 of the Agreement, the Chilean Customs Administration duly published its laws, regulations and administrative procedures through the appropriate channels.

As regards Article 22.2 of the Agreement, we would like to inform the Committee on Customs Valuation of the following changes in laws and regulations:

1. Law No. 20.322 strengthening and improving the tax and customs justice system, promulgated on 13 January 2009 and published in the Official Journal on 27 January 2009, of which Title IV "Spheres of Competence of the Tax and Customs Courts", states in Articles 117 et seq. that the tax and customs courts shall be responsible, *inter alia*, for complaints against the following actions of the National Customs Service:
 - (a) settlements, charges and actions that serve as a basis for fixing the amount or determining differences of duties, taxes, fees or levies;
 - (b) customs classification and/or valuation applied by the Customs Service to export declarations.

This is essentially because the introduction of the tax and customs courts (Law No. 20.322) ensures full implementation of Article 11.2 of the Agreement on Customs Valuation.

2. The following administrative rulings issued by the National Director of Customs:
 - 2.1. Resolution No. 2770 of 29 March 2008 on the valuation of used goods and/or goods reconditioned abroad;
 - 2.2. Resolution No. 0634 of 7 February 2011 on the application of air freight charges to goods that exceed the baggage allowance;
 - 2.3. Resolution No. 4812 of 9 July 2012 on the valuation of goods that have been processed or repaired abroad;
 - 2.4. Resolution No. 2039 of 27 February 2013 on transport costs to be listed as "freight" in the customs declarations and the deductions that could apply thereto. Also supplements expenditures, costs, duties and taxes that are not included in the customs value;

- 2.5 Resolution No. 8314 of 6 August 2013 concerning air freight involving goods transported by travellers when there is no evidence of the actual transport value, use of rates as per the table and substitution in the case of goods exceeding the "baggage" allowance.
