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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

PLURINATIONAL STATE OF BOLIVIA

The following communication, dated 26 October 2021, is being circulated at the request of the delegation of the Plurinational State of Bolivia.

1. Questions concerning Article 1:**(a) Sales between related persons:****(i) Are sales between related persons subject to special provisions?**

The provisions established in Article 1.1(d) and Article 1.2(a) and (b) of the WTO Customs Valuation Agreement apply. These are also found in the national legislation, in Directorate Resolution No. RD 01-012-19 of 26 March 2019 approving the procedure for the determination of customs value (GNN-M10).

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

The provisions established in the WTO Customs Valuation Agreement apply. In the event that the relationship is presumed to influence the prices, the "circumstances of the commercial transaction" are assessed. These aspects are also found in the national legislation, in Directorate Resolution No. RD 01-012-19 of 26 March 2019 approving the procedure for the determination of customs value (GNN-M10).

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

Directorate Resolution No. RD 01-015-21 of 31 May 2021 approving the Regulations on the importation for consumption regime (code M-G-GNN/UEP/R1, version 1) and Administrative Resolution No. RAPE 01-029-16 of 30 December 2016 approving the penalty and determination procedure, establish the time limits and formalities for informing the importer of the comments made during the customs value control.

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

The provisions established in the WTO Customs Valuation Agreement apply. In the event that the relationship is presumed to influence the prices, the "circumstances of the commercial transaction" are assessed, pursuant to Directorate Resolution No. RD 01-012-19 of 26 March 2019 approving the procedure for the determination of customs value (GNN-M10).

(b) Price of lost or damaged goods:**Are there any special provisions or practical arrangements concerning the valuation of lost or damaged goods?**

The provisions established in the Andean Community Regulations, Resolution 1456 of 28 February 2012, "Customs valuation special cases", apply, since Bolivia is a member of the Andean Community.

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?

This provision of Article 4 has not been implemented, since no importer has requested it.

3. How has Article 5.2 been implemented?

The provisions of Article 5.2 have not been implemented, since no importer has requested it.

4. How has Article 6.2 been implemented?

The provisions of Article 6.2 have not been implemented.

5. Questions concerning Article 7:**(a) What provisions have been made for making value determinations pursuant to Article 7?**

Directorate Resolution No. RD 01-012-19 of 26 March 2019 approving the procedure for the determination of customs value (GNN-M10) and Directorate Resolution No. RD 02-006-19 of 26 March 2019 approving the procedure for the use of reference prices (GNN-M10, version 1), provide for mandatory consideration of Article 7 when determining the customs value.

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

Directorate Resolution No. RD 01-015-21 of 31 May 2021 approving the Regulations on the importation for consumption regime (code: M-G-GNN/UEP/R1, version 1) and Administrative Resolution No. RAPE 01-029-16 of 30 December 2016 approving the penalty and determination procedure, set out the formalities for informing the importer of the grounds for applying the customs valuation method.

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

Directorate Resolution No. RD 01-012-19 of 26 March 2019 approving the procedure for the determination of customs value (GNN-M10) and Directorate Resolution No. RD 02-006-19 of 26 March 2019 approving the procedure for the use of reference prices (GNN-M10, version 1), stipulate compliance with the prohibitions found in Article 7.2 of the WTO Customs Valuation Agreement when determining the customs value.

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?

The General Customs Law (No. 1990 of 28 July 1999), Directorate Resolution No. RD 01-012-19 of 26 March 2019 approving the procedure for the determination of customs value (GNN-M10) and Directorate Resolution No. RD 01-010-09 of 21 May 2009 approving the format and instructions for completing the Andean declaration of value, establish procedures for handling commercial transactions under f.o.b. terms of delivery.

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

Article 20 of the Regulations implementing the General Customs Law, approved by Supreme Decree No. 25870 of 11 August 2000, provides for the dissemination and use of the exchange rate issued by the Central Bank of Bolivia.

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

Article 67 of the Bolivian Tax Code (Law No. 2492 of 2 August 2003) guarantees the confidentiality of tax information, even establishing penalties in this respect.

9. Questions concerning Article 11:

(a) What right of appeal is open to the importer or any other person?

The Bolivian Tax Code (Law No. 2492 of 2 August 2003), the General Customs Law (No. 1990 of 28 July 1999), Directorate Resolution No. RD 01-015-21 of 31 May 2021, approving the Regulations on the importation for consumption regime (code: M-G-GNN/UEP/R1, version 1) and Administrative Resolution No. RAPE 01-029-16 of 30 December 2016 approving the penalty and determination procedure, establish the importers' right to lodge appeals if they do not agree with what is determined by the National Customs Administration.

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

The Bolivian Tax Code (Law No. 2492 of 2 August 2003) establishes the formalities and time limits for appellants to lodge any appeals.

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

(a) (i) the relevant national laws;

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

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

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

National laws and decrees are published in the Official Journal of the Plurinational State of Bolivia. The regulations and administrative rulings concerning the application of the Agreement are published on the website of the National Customs Administration.

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

The National Customs Administration is in the process of drafting regulations on valuation, which will establish specific clarifications on the application of customs valuation methods, as provided for in the WTO Customs Valuation Agreement and the Andean Community regulations.

11. Questions concerning Article 13:

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

Directorate Resolution No. RD 01-015-21 of 31 May 2021 approving the Regulations on the importation for consumption regime (code: M-G-GNN/UEP/R1, version 1), Directorate Resolution No. RD 01-023-16 of 25 November 2016 approving the procedure for the management of tax and performance guarantees issued by financial and insurance entities (USO - TR05) and Administrative Resolution No. RAPE 01-029-16 of 30 December 2016 approving the penalty and determination procedure, establish the formalities for the submission of guarantee vouchers.

(b) Have additional explanations been laid down?

There are no explanations other than those already established in the Resolutions referred to in paragraph (a) of the reply to question 11.

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?

The Bolivian Tax Code (Law No. 2492 of 2 August 2003), the General Customs Law (No. 1990 of 28 July 1999), Directorate Resolution No. RD 01-015-21 of 31 May 2021, approving the Regulations on the importation for consumption regime (code: M-G-GNN/UEP/R1, version 1) and Administrative Resolution No. RAPE 01-029-16 of 30 December 2016 approving the penalty and determination procedure, make it mandatory for administrative acts to contain facts, data and circumstances justifying the method used when determining the customs value.

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

There are no further regulations.

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

As an integral part of the WTO Customs Valuation Agreement, these have been incorporated through Law No. 1637 of 5 July 1995, the Single Article of which provides as follows: "In accordance with Article 59(12) of the Political Constitution of the State, the Final Act of the Uruguay Round establishing the World Trade Organization (WTO) and incorporating the results of the Multilateral Trade Negotiations under the General Agreement on Tariffs and Trade (GATT) is hereby approved and ratified; signed by Bolivia on the occasion of the Ministerial Meeting held in Marrakesh, 12-15 April 1994".

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

The provisions of Decision No. 3.1 of the Committee on Customs Valuation have not been implemented, since the case in question has not arisen.

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?

As the National Customs Administration is in the process of drafting regulations on customs valuation, it is expected that it will decide whether or not to include the provisions of paragraph 2 of Decision 4.1 on customs value control.
