

ORGANIZACIÓN MUNDIAL DEL COMERCIO

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Comité de Valoración en Aduana

Original: inglés

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

INDONESIA

Se ha recibido de la Misión Permanente de Indonesia la siguiente comunicación, de fecha 4 de septiembre de 2001.

De conformidad con las disposiciones del artículo 22 del Acuerdo relativo a la Aplicación del Artículo VII del Acuerdo General sobre Aranceles Aduaneros y Comercio de 1994, tengo el honor de presentar la notificación de Indonesia relativa al Reglamento del Gobierno sobre valoración en aduana para el cálculo de los derechos de importación.¹

Mucho le agradeceríamos a la Secretaría que distribuyese la presente notificación a los miembros del Comité de Valoración en Aduana.

¹ En inglés solamente.

LAW No. 10 of 1995 on CUSTOMS (CUSTOMS LAW)

Part Two Customs Value Article 15

- (1) The Customs value of imported goods shall be the transaction value.
- (2) If the Customs value of the imported goods cannot be determined under the provision of paragraph (1), the Customs value shall be the transaction value of identical goods.
- (3) If the Customs value of the imported goods cannot be determined under the provisions of paragraph (1) and (2), the Customs value shall be the transaction value of similar goods.
- (4) If the Customs value of the imported goods cannot be determined under the provisions of paragraph (1), (2), and (3), the Customs value shall be based on a deductive method.
- (5) If the Customs value of the imported goods cannot be determined under the provisions of paragraph (1), (2), (3), and (4), the Customs value shall be based on a computed method.
- (6) If the Customs value of the imported goods cannot be determined under the provisions of paragraph (1) to (5), inclusive, the Customs value shall be determined by using reasonable means consistent with the principles and the provisions as referred to in paragraph (1) to (5) on the basis of data available in the Customs Territory subject to certain limitations.
- (7) The provisions on Customs value for the Import Duties calculation shall be further regulated by the Minister.

Explanatory Notes to Article 15

Paragraph (1)

"Transaction value" means the price actually paid or payable by the buyer to seller for the goods when sold for export to the Customs Territory, adjusted in accordance with:

- a. the cost incurred by the buyer but are not included in the price actually paid or payable:*

1. commissions and brokerage, except buying commissions;
 2. the cost of containers which are treated as being one for Customs purposes with the goods in question;
 3. the cost of packing whether for labour or materials.
- b. the value of goods and services:
1. materials, components, parts and similar items incorporated in the imported goods;
 2. tools, dies, moulds and similar items used in the production of the imported goods;
 3. materials consumed in the production of the imported goods;
 4. engineering, development, artwork, design work, plans and sketches undertaken elsewhere than in the Customs Territory and necessary for the production of the imported goods.
- supplied directly or indirectly by the buyer, on the condition that the goods and services are:
- a) free of charge or at reduced cost;
 - b) for use in connection with the production and sale for export of the imported goods;
 - c) not included in the price actually paid or payable.
- c. royalties and license fees related to the goods being valued that the buyer must pay, either directly or indirectly, as a condition of sale of the goods being valued, to the extent that such royalties and license fees are not included in the price actually paid or payable.
- d. the value of any part of proceeds of any subsequent resale, disposal or use of the imported goods that accrues directly or indirectly to the seller.
- e. the cost of transport of the imported goods to the port or place of importation.
- f. loading, unloading and handling charges associated with the transport of the imported goods to the port or place of importation.
- g. the cost of insurance.

Paragraph (2)

"Identical goods" means goods which are the same in all respects, including physical characteristics, quality and reputation, and:

- a. produced by the same producer in the same country; or
- b. produced by different producer in the same country.

Paragraph (3)

"Similar goods" means goods which although not alike in all respects, have like characteristics and like component materials which enable them to perform the same functions and to be commercially interchangeable, and:

- a. produced by the same producer in the same country; or*
- b. produced by different producer in the same country.*

Paragraph 4

"Deductive method" means a method to calculate Customs value of imported goods based on a price data of market price in the Customs Territory minus, amongst all, cost/expense for commission/profit, transportation, insurance, the import Duty and tax; price data from catalog and price list and any other price data.

Paragraph (5)

"Computed method" means a method to calculate Customs value of imported goods based on the sum of the cost or value of materials, fabrication or processing, and other costs/expenses occurred until the goods reached the port or place of importation at the Customs Territory.

Paragraph (6)

No Customs value shall be determined under provisions of this paragraph on the basis of:

- a. the selling price in the country of importation of goods produced in such country;*
- b. a system which provides for the acceptance for Customs purposes of the higher of two alternative values;*
- c. the price of goods on the domestic market of the country of exportation;*
- d. the cost of production other than computed values which have been determined for identical or similar goods in accordance with the provision of paragraph 5 ;*
- e. the price of goods for export to a country other than Customs Territory;*
- f. minimum customs values ; or*
- g. arbitrary or fictitious values.*

Paragraph 7

Self-explanatory.

DECREE OF THE MINISTER OF FINANCE OF THE REPUBLIC OF INDONESIA

NUMBER: 690/KMK.05/1996

ON

CUSTOMS VALUATION FOR THE CALCULATION OF IMPORT DUTIES

MINISTER OF FINANCE OF THE REPUBLIC OF INDONESIA,

Considering : that by the enactment of Law No. 10 of 1995 on Customs, it is considered important to publish a Ministerial Decree on Customs valuation for the calculation of import duties ;

Recalling : 1. Law No. 7 of 1994 on the ratification of the Agreement Establishing the World Trade Organization (State Gazette of the Republic of Indonesia No. 57, Supplement to Indonesian Government Gazette No. 3564) ;
2. Law No. 10 of 1995 on Customs (State Gazette of the Republic of Indonesia No. 75, Supplement to Indonesian Government Gazette No. 3612) ;

DECIDES :

To stipulate : **THE DECREE OF THE MINISTER OF FINANCE OF THE REPUBLIC OF INDONESIA ON CUSTOMS VALUATION FOR THE CALCULATION OF IMPORT DUTIES**

Article 1

For the purpose of this Decree :

a. Related parties means :

- i. officers or directors of one another's businesses ;
- ii. they are legally recognized partners in business ;
- iii. they are employer and employee ;

- iv. any person directly or indirectly owns, controls or holds 5 percent or more of the outstanding voting stock or share of both of them ;
 - v. one of them directly or indirectly controls the other ;
 - vi. both of them directly or indirectly controlled by a third person ;
 - vii. together they directly or indirectly control a third person ; or
 - viii. they are members of the same family.
- b. "Produced" includes grown, manufactured, and mined .
- c. "Identical goods" means goods which are the same in all respects including physical characteristics, quality and reputation, and :
- i. produced by the same producer in the same country ; or
 - ii. produced by different producer in the same country, in case there is no identical goods produced by the same producer in the same country.
- d. "Similar goods" means goods which although not alike in all respect, have like characteristics and like component materials which enable them to perform the same functions and to be commercially interchangeable, and :
- i. produced by the same producer in the same country; or
 - ii. produced by different producer in the same country, in case there is no similar goods produced by the same producer in the same country.

Article 2

- (1) The Customs value for the calculation of import duties shall be the transaction value of the imported goods.
- (2) The transaction value as referred to in paragraph (1) means the price actually paid or payable by the buyer to seller for the goods when sold for export to the Customs Territory, adjusted with certain costs and fees as mentioned in Article 3.
- (3) The transaction value as referred to in paragraph (2) should comply with the conditions mentioned in Article 4.

Artículo 3

(1) The costs to be added to the price actually paid or payable as mentioned in Article 2 are :

a. the costs incurred by the buyer but are not included in the price actually paid or payable :

- 1) commissions and brokerage, except buying commissions ;
- 2) the costs of containers which are treated as being one for Customs purposes with the goods in question;
- 3) the costs of packing whether for labour or materials.

b. The value of goods and services :

- 1) materials , components, parts and similar items incorporated in the imported goods;
- 2) tools, dies, moulds and similar items use in the productions of the imported goods ;
- 3) materials consumed in the production of the imported goods ;
- 4) engineering, development, artwork, design work, plans and sketches undertaken elsewhere than in the Customs Territory and necessary for the production of the imported goods.

supplied directly or indirectly by the buyer, on the condition that the goods and the services are :

- i. free of charge or at reduced cost ;
- ii. for use in connection with the production and sale for export of the imported goods ;
- iii. not included in the price actually paid or payable.

c. royalties and license fees related to the goods being valued that the buyer must pay either directly or indirectly, as a condition of sale of the goods being valued, to the extent that such royalties and license fees are not included in the price actually paid or payable.

d. the value of any part of proceeds of any subsequent resale, disposal or use of the imported goods that accrues directly or indirectly to the seller.