NOTE FROM THE CHAIRMAN

Following the informal consultations on customs valuation which were held on 31 May-1 June 1990 on the question of shifting of burden of proof, I hereby circulate, on my own responsibility, the attached text which I hope will provide a good basis for further progress in informal discussions at the level of customs experts, to be held on 18-19 July 1990.

Chulsu Kim
Chairman
Let/1677
Where the Customs Administration have reason to doubt the truth or accuracy of the particulars or of documents produced in support of declaration, the Customs Administration may ask [require] the importer to provide further explanation, including documents or other evidence, that the declared value represents the total amount actually paid or payable for the imported goods. In such cases the Customs Administration shall communicate to the importer, in writing if requested by the importer, its grounds for doubt. If the importer does not provide justification or is not able to prove to the satisfaction of the Customs Administration that the declared value represents the total amount paid or payable for the goods, it may, bearing in mind the provisions of Article 11, be deemed that the Customs value of the imported goods cannot be determined under the provisions of Article 1.

It is entirely appropriate in applying this agreement for one signatory to assist another signatory on mutually agreed terms.