Information relating to the Conversion of Currencies for the Purposes of Customs Valuation

The following review is mainly based on information given by the countries concerned as reproduced in document L/81/Add.1:

Australia

Where it is necessary to convert into Australian currency a price expressed in the currency of another country, Section 157 of the Australian Customs Act requires that the conversion be made "according to a fair rate of exchange at the date of exportation of the goods". Where the par value of the currency involved is established pursuant to the Articles of Agreement of the International Monetary Fund, the conversion made is based on the par value so established.

In practice, the rates of exchange used for the conversion into Australian currency of values not shown on invoices in Australian currency are the bank quotations for the particular currency on the date of exportation of the particular goods. This is the general practice and applies although a "par value" may not have been established. The principles and practices followed in Australia are, therefore, regarded as providing for the use of conversion rates which reflect effectively the current value of the particular currency in commercial transactions.

In the case of imports from a country which maintains multiple rates of exchange, the Australian practice is to employ a single conversion rate with respect to all commodities imported from that country and not a series of rates varying with the commodities involved. Although the rate so employed is based on a determination by the customs administration, the law requires specification of a "fair rate of exchange", and thereby protects traders from the use of arbitrarily determined conversion rates.

Since multiple currency practices vary so much with respect to their detailed application and their motives, Australia foresees many difficulties in formulating precise or definitive rules to govern the conversion of the currency of countries which use multiple rates of exchange.

Benelux

If, on importation into the Belgo-Luxembourg Economic Union, the price is expressed in foreign currency, the conversion into Belgian currency will be effected at exchange rates, established in a normal manner in Brussels at the beginning of the day on which the goods are declared.
The definition states that where a price is expressed in foreign currency, the conversion into Belgian currency is effected according to the exchange rate established in a normal manner at the beginning of the day of declaration. In Belgium, the rates of exchange correspond to those of the International Monetary Fund.

Canada (Extract from the Customs Act of Canada, Article 55)

In computing the value for duty of the goods in Canadian currency the rate of exchange shall be such as may be declared from time to time by the Bank of Canada.

Where the rate of exchange of the currency of any country has not been so declared, or where multiple rates of exchange exist, a conversion rate which shall reflect effectively the current value of such currency in commercial transactions may be determined and ordered by the Minister.

Denmark

The Tariff Act prescribes that foreign currency must be converted into Danish kroner at the current rate of exchange in force on the date of purchase. In cases where that date cannot be stated and proved by documentation, the customs authorities shall determine the value for customs purposes by applying the rate of exchange in force on the date of the invoice or, if no rate of exchange was quoted on that date, the rate of exchange on the last preceding date of quotation. If neither of these dates can be ascertained, the customs authorities shall be entitled to apply the rate of exchange of the date of clearance.

Denmark is a member of the International Monetary Fund, and discrepancies between the rates quoted in this country for foreign currency and the par values agreed with the International Monetary Fund are within the terms of the Articles of Agreement of the International Monetary Fund.

Finland

If the price of the merchandise and the above-mentioned costs and charges are expressed in foreign currencies, the amount shall be converted into Finnish currency at the sales quotation registered by the Bank of Finland at the time of Customs clearance. In cases when the price of the merchandise was paid prior to customs clearance, the sales quotations on the day or days when payment or payments were effected shall be applicable. If it is demonstrated that seller and buyer have previously agreed on a specific rate of exchange, this rate of exchange shall be applicable provided the Bank of Finland agrees thereto.

France

Article VII, paragraph 4, of the General Agreement lays down rules for the conversion of prices expressed in foreign currency and recommends the adoption of official rates of exchange.
This procedure is expressly referred to in paragraph 8 of Section 35 of the French Customs Code and the administrative instructions in the matter specify that the rates to be considered are:

(i) for currency sold on the free exchange market, the opening rate published in the last number of the "Journal Officiel" to reach the locality where the import office is situated;

(ii) for currency sold on the official exchange market, the arithmetical average of the last selling and buying rates fixed by the Exchange Stabilisation Fund;

(iii) for currency not sold on the free market, or on the official exchange market, the last approximate rates published for such currency by the Banque de France.

Federal German Republic

As regards the rate of exchange, Article 11 of the Customs Law provides as follows:

"Prices and values quoted in foreign currency shall be converted into Deutsche Marks at the current official rate of exchange."

Article 26 of the Regulations concerning ad valorem duties provides as follows:

"The official current rate is the latest official selling price communicated to the customs administrations without any deduction. Publications inserted in the Federal Customs Journal (Bundeszollblatt) shall be deemed to constitute an official communication."

Greece

Conversion of the value of merchandise expressed in foreign currency is based on the official rate of exchange in force in relation to the drachma and in conformity with the daily bulletin of exchange rates published by the Bank of Greece.

(Act 1805/1952)

Conversion of foreign currency for the determining of "valuation for customs purposes" in drachmae shall be carried out according to Article 3 of the Royal Decree of 25 July 1920, on the "Code of Laws on Customs Tariffs", on the basis of the official rate of their values.
Haiti

The conversion of foreign currency into Haitian currency shall be effected according to the current rate in the customs-house on the day of taxation. The rates shall be established by the Chief Collector (Receveur Général) and notified to the collecting officers at least once a month, and shall be based on the average of the rates quoted the previous month by bankers established in the capital for the sale of foreign currency.

India

Paragraph 4 of Article VII of GATT provides that, subject to certain exceptions, when the price of an imported article is expressed in the currency of another country, the conversion in the currency of the importing country should be made at the par rate of exchange. The practice followed in India is to base such conversions on the exchange rate quoted by banks on the day previous to the date on which the Bill of Entry is presented to the Customs House. This is in conformity with the general international practice.

Italy

The procedure followed in Italy for the conversion of prices expressed in foreign currency conforms to the principles stated in this paragraph.

Except for the price of goods coming from countries with which Italy has concluded payment agreements establishing a particular rate of exchange, the conversion is effected as follows:

(a) for convertible currency the conversion is based on the average weekly rate of exchange obtained from daily quotations of the preceding week in the stock exchanges of Rome and Milan;

(b) for other currencies, the conversion is based on the rate of exchange equal to the ratio between the official par value in U.S. dollars and declared for each of these currencies, and the average weekly rate of exchange of the U.S. dollar, obtained by the method described in paragraph (a) above.

All the above rates of exchange, including those in (a) and (b) above which are established in accordance with the Decree of 21 September 1949, No. 644, by the Treasury, in agreement with the Italian Exchange Office (U.I.C.), are communicated to the customs officials each week by the Ministry of Finance, Department of Customs and Indirect Duties.

Prices and charges expressed in foreign currencies shall be converted into Italian lire at the official rate of exchange applied by the Customs Administration on the date when the verification of the merchandise is undertaken.
Norway

The Customs Department will decide whether the conversion of foreign values into Norwegian money is to be based on the rate of exchange of the day of clearance at the custom house, or on the rate of some other date. The quotations ruling at Oslo shall be followed. If the value in question is not quoted at Oslo, the Customs Department will issue instructions accordingly.

Sweden

For the conversion of foreign currencies in connection with the calculation of Customs value, the Rules for Application of the Customs Value Ordinance (adopted 29 November 1929) state that the rate to be applied is the selling rate given in the latest official quotations available to the customs post at the time when the customs assessment takes place.

United Kingdom

The GATT provisions for currency conversions are met by sub-section 2(c) of Section 258 of the Customs and Excise Act, 1952. There is no system of multiple exchange rates in the United Kingdom and the "current selling rate" to which this sub-section refers fully satisfies paragraph 4 of Article VII of the GATT.

United States

(Tariff Act of 1930, Section 522, Conversion of Currency)

(a) Value of Foreign Coin proclaimed by Secretary of Treasury. - Section 25 of the Act of 27 August, 1894, entitled "An Act to reduce taxation, to provide revenue for the Government, and for other purposes", as amended, is reenacted without change as follows:

"Sec. 25. That the value of foreign coin as expressed in the money of account of the United States shall be that of the pure metal of such coin of standard value; and the values of the standard coins in circulation of the various nations of the world shall be estimated quarterly by the Director of the Mint and be proclaimed by the Secretary of the Treasury quarterly on the 1st day of January, April, July and October in each year."

(b) Proclaimed Value Basis of Conversion. - For the purpose of the assessment and collection of duties upon merchandise imported into the United States on or after the day of the enactment of this Act, wherever it is necessary to convert foreign currency into currency of the United States, such conversion, except as provided in subdivision (c), shall be made at the values proclaimed by the Secretary of the Treasury under the provisions of section 25 of such Act of 27 August 1894, as amended, for the quarter in which the merchandise was exported.
(c) Market Rate when no Proclamation. - If no such value has been proclaimed, or if the value so proclaimed varies by 5 per centum or more from a value measured by the buying rate in the New York market at noon on the day of exportation, conversion shall be made at a value measured by such buying rate. If the date of exportation falls upon a Sunday or holiday, then the buying rate at noon on the last preceding business day shall be used. For the purposes of this subdivision such buying rate shall be the buying rate for cable transfers payable in the foreign currency so to be converted; and shall be determined by the Federal Reserve Bank of New York and certified daily to the Secretary of the Treasury, who shall make it public at such times and to such extent as he deems necessary. In ascertaining such buying rate such Federal reserve bank may in its discretion (1) take into consideration the last ascertainable transactions and quotations, whether direct or through exchange of other currencies, and (2) if there is no market buying rate for such cable transfers, calculate such rate from actual transactions and quotations in demand or time bills of exchange.
Footnotes to Tables A and B

1. Countries which base their valuation on the home-market price in the exporting country, exclusively or optionally, (i.e., countries for which the answer to question 5 is "B") are considered as not applying "actual value".

2. Including uniformly assessed values in the sense of paragraph 2:4 of the Interpretive Notes to Article VII.

3. See accompanying letter.

4. If no declaration is made by the importer it is assumed that the goods are undervalued.

5. Alternatively the actual value or an established average price can be used as basis for valuation. It was stated by the Czechoslovak Government that the practice of establishing average prices was recently abandoned.

6. For some articles rates of duty are provided by Section 1336 of the U.S. Code based on American selling prices.
<table>
<thead>
<tr>
<th>Art. VII GATT</th>
<th>Question</th>
<th>Benelux</th>
<th>Denmark</th>
<th>France</th>
<th>Germany</th>
<th>Greece</th>
<th>Italy</th>
<th>Norway</th>
<th>Sweden</th>
<th>U.K.</th>
</tr>
</thead>
<tbody>
<tr>
<td>1 2a</td>
<td>Is valuation based on the &quot;actual value&quot; of the imported merchandise on which duty is assessed?</td>
<td>yes (L)</td>
<td>yes (L)</td>
<td>yes (L)</td>
<td>yes (L)</td>
<td>yes (L)</td>
<td>yes (L)</td>
<td>no</td>
<td>yes (L)</td>
<td>yes (L)</td>
</tr>
<tr>
<td>1a</td>
<td>Is valuation based on the value of the imported or like merchandise?</td>
<td>yes (L)</td>
<td>yes (L)</td>
<td>yes (L)</td>
<td>yes (L)</td>
<td>yes (L)</td>
<td>yes (L)</td>
<td>yes (L)</td>
<td>yes (L)</td>
<td>yes (L)</td>
</tr>
<tr>
<td>1b</td>
<td>Is valuation based uniformly on the general price level of like merchandise?</td>
<td>no (L)</td>
<td>no (L)</td>
<td>no (L)</td>
<td>no (L)</td>
<td>no (L)</td>
<td>no (L)</td>
<td>no (L)</td>
<td>no (L)</td>
<td>no (L)</td>
</tr>
<tr>
<td>1c</td>
<td>Is the invoice value accepted as the actual value; A) as a rule or B) in practice when the goods imported are the subject to a bonafide sale or C) optional?</td>
<td>yes (L)</td>
<td>yes B</td>
<td>yes (L)</td>
<td>yes (L)</td>
<td>yes (L)</td>
<td>yes L</td>
<td>yes B</td>
<td>yes A</td>
<td>yes A</td>
</tr>
<tr>
<td>2a</td>
<td>Is valuation based on the value of merchandise of national origin?</td>
<td>no (L)</td>
<td>no (L)</td>
<td>no (L)</td>
<td>no (L)</td>
<td>no (L)</td>
<td>no (L)</td>
<td>no (L)</td>
<td>no (L)</td>
<td>no (L)</td>
</tr>
<tr>
<td>2b</td>
<td>Is valuation based on arbitrary or fictitious values?</td>
<td>no (L)</td>
<td>no (L)</td>
<td>no (L)</td>
<td>no (L)</td>
<td>no (L)</td>
<td>no (L)</td>
<td>no (L)</td>
<td>no (L)</td>
<td>no (L)</td>
</tr>
<tr>
<td>3b</td>
<td>Is there a general rule governing the method of assessing value in the case of a contract concluded not &quot;under fully competitive conditions&quot;?</td>
<td>yes (L)</td>
<td>implicit</td>
<td>implicit</td>
<td>implicit</td>
<td>yes (L)</td>
<td>implicit</td>
<td>yes (L)</td>
<td>implicit</td>
<td>yes (L)</td>
</tr>
<tr>
<td>2b</td>
<td>Is the time, on the basis of which the value is to be determined, fixed by law? Normally what time?</td>
<td>no (L)</td>
<td>implicit</td>
<td>A</td>
<td>implicit</td>
<td>B</td>
<td>implicit</td>
<td>A</td>
<td>implicit</td>
<td>A or B</td>
</tr>
<tr>
<td>5a</td>
<td>Is valuation based on c.i.f. or f.o.b. values?</td>
<td>c.i.f. (L)</td>
<td>c.i.f. (L)</td>
<td>c.i.f. (L)</td>
<td>c.i.f. (L)</td>
<td>c.i.f. (L)</td>
<td>c.i.f. (L)</td>
<td>c.i.f. (L)</td>
<td>c.i.f. (L)</td>
<td>c.i.f. (L)</td>
</tr>
<tr>
<td>6b</td>
<td>Do provisions exist that valuation shall be based on comparable quantities, etc., as stipulated in Article VII:2(b)?</td>
<td>implicit</td>
<td>yes</td>
<td>no</td>
<td>yes (L)</td>
<td>implicit</td>
<td>implicit</td>
<td>yes (L)</td>
<td>yes (L)</td>
<td>yes (L)</td>
</tr>
<tr>
<td>7b</td>
<td>Is there a general rule governing the method of assessing value in the case of a contract concluded not &quot;under fully competitive conditions&quot;?</td>
<td>implicit</td>
<td>yes</td>
<td>yes (L)</td>
<td>yes (L)</td>
<td>yes (L)</td>
<td>yes (L)</td>
<td>yes (L)</td>
<td>yes (L)</td>
<td>yes (L)</td>
</tr>
<tr>
<td>2c</td>
<td>Do provisions exist that, if the &quot;actual value&quot; is not ascertainable in accordance with Article VII:2(b), valuation shall be based on the nearest ascertainable equivalent of such value?</td>
<td>no</td>
<td>no</td>
<td>no</td>
<td>no</td>
<td>no</td>
<td>no</td>
<td>no</td>
<td>no</td>
<td>no</td>
</tr>
<tr>
<td>9b</td>
<td>Are internal taxes, applicable within the country of origin or export from which the imported product has been exempted or has been or will be relieved by means of refund, excluded from value as determined for customs purposes?</td>
<td>yes (L)</td>
<td>yes (L)</td>
<td>implicit</td>
<td>implicit</td>
<td>implicit</td>
<td>yes (A)</td>
<td>implicit</td>
<td>implicit</td>
<td>implicit</td>
</tr>
<tr>
<td>10a/b</td>
<td>Are the conversion rates of exchange to be used for converting prices expressed in the currencies of the other countries based on par values for the currencies involved as established under the I.M.F. or under special exchange agreements?</td>
<td>yes</td>
<td>yes</td>
<td>yes</td>
<td>yes</td>
<td>yes</td>
<td>yes</td>
<td>yes</td>
<td>yes</td>
<td>yes</td>
</tr>
<tr>
<td>10c</td>
<td>On what other value is the conversion rate based?</td>
<td>no</td>
<td>no</td>
<td>no</td>
<td>no</td>
<td>no</td>
<td>no</td>
<td>no</td>
<td>no</td>
<td>no</td>
</tr>
<tr>
<td>11a</td>
<td>Is special provision made for the conversion of currencies in respect of which multiple rates of exchange are maintained?</td>
<td>no</td>
<td>no</td>
<td>no</td>
<td>no</td>
<td>no</td>
<td>no</td>
<td>no</td>
<td>no</td>
<td>no</td>
</tr>
<tr>
<td>11b</td>
<td>Are the rules of conversion in such a case designed to reflect effectively the value of such foreign currency in commercial transactions?</td>
<td>yes</td>
<td>yes</td>
<td>yes</td>
<td>yes</td>
<td>yes</td>
<td>yes</td>
<td>yes</td>
<td>yes</td>
<td>yes</td>
</tr>
<tr>
<td>12</td>
<td>Are the bases and methods of determining value stable?</td>
<td>yes</td>
<td>yes</td>
<td>yes</td>
<td>yes</td>
<td>yes</td>
<td>yes</td>
<td>yes</td>
<td>yes</td>
<td>yes</td>
</tr>
<tr>
<td>13</td>
<td>Are these bases and methods given sufficient publicity to enable traders to estimate the customs value?</td>
<td>yes</td>
<td>yes</td>
<td>yes</td>
<td>yes</td>
<td>yes</td>
<td>yes</td>
<td>yes</td>
<td>yes</td>
<td>yes</td>
</tr>
<tr>
<td>14</td>
<td>Are these methods of valuation applied also to other charges on importation which are based upon or regulated in any manner by value?</td>
<td>yes</td>
<td>yes</td>
<td>yes</td>
<td>yes</td>
<td>yes</td>
<td>yes</td>
<td>yes</td>
<td>yes</td>
<td>yes</td>
</tr>
</tbody>
</table>

Footnotes: See separate page.
<table>
<thead>
<tr>
<th>Art. VII No.</th>
<th>Question</th>
<th>Australia</th>
<th>Canada</th>
<th>Czechoslovakia</th>
<th>Finland</th>
<th>Haiti</th>
<th>India</th>
<th>Pakistan</th>
<th>S.Rhodesia</th>
<th>U.S.A.</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>2a</td>
<td>Is valuation based on the &quot;actual value&quot; of the imported merchandise on which duty is assessed?</td>
<td>yes (L)</td>
<td>yes</td>
<td>yes (L)</td>
<td>yes (L)</td>
<td>no</td>
<td>no</td>
<td>yes</td>
<td>no</td>
</tr>
<tr>
<td>1</td>
<td>2a</td>
<td>Is valuation based on the value of the imported or like merchandise?</td>
<td>yes (L)</td>
<td>yes</td>
<td>yes (L)</td>
<td>yes (L)</td>
<td>no</td>
<td>no</td>
<td>yes</td>
<td>no</td>
</tr>
<tr>
<td>1</td>
<td>2b</td>
<td>Is valuation based uniformly on the general price level of like merchandise?</td>
<td>no (L)</td>
<td>yes</td>
<td>yes (L)</td>
<td>no</td>
<td>no</td>
<td>no</td>
<td>yes</td>
<td>no</td>
</tr>
<tr>
<td>1</td>
<td>2c</td>
<td>Is the invoice value accepted as the actual value; A) as a rule, or B) in practice when the goods imported are the subject to a bonafide sale, or C) optional?</td>
<td>yes, B</td>
<td>yes</td>
<td>yes</td>
<td>yes</td>
<td>no</td>
<td>yes</td>
<td>yes</td>
<td>no</td>
</tr>
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<td>1</td>
<td>2a</td>
<td>Is valuation based on the value of merchandise of national origin?</td>
<td>no (L)</td>
<td>no (L)</td>
<td>no</td>
<td>no (L)</td>
<td>no</td>
<td>no</td>
<td>no</td>
<td>no</td>
</tr>
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<td>2b</td>
<td>Is valuation based on arbitrary or fictitious values?</td>
<td>no (L)</td>
<td>no (L)</td>
<td>no</td>
<td>no (L)</td>
<td>no</td>
<td>no</td>
<td>no</td>
<td>no</td>
</tr>
<tr>
<td>2</td>
<td>4a/b</td>
<td>Is the place, on the basis of which the value is to be determined, fixed by law? Normally what time?</td>
<td>exportation</td>
<td>exportation</td>
<td>importation</td>
<td>exportation</td>
<td>exportation</td>
<td>exportation</td>
<td>exportation</td>
<td>exportation</td>
</tr>
<tr>
<td>2</td>
<td>4a/b</td>
<td>Is the place, on the basis of which the value is to be determined, fixed by law? What place? ( Export price A, internal price in the exporting country, B, price on the market of the importing country, C)</td>
<td>yes</td>
<td>yes (L)</td>
<td>yes (L)</td>
<td>yes</td>
<td>yes</td>
<td>yes (L)</td>
<td>yes</td>
<td>yes</td>
</tr>
<tr>
<td>2</td>
<td>5a</td>
<td>Is valuation based on c.i.f. or f.o.b. values?</td>
<td>f.o.b.(L)</td>
<td>f.o.b.(L)</td>
<td>c.i.f.(L)</td>
<td>c.i.f.</td>
<td>f.o.b.</td>
<td>f.o.b.</td>
<td>f.o.b.(L)</td>
<td>f.o.b.</td>
</tr>
<tr>
<td>2</td>
<td>6b</td>
<td>Do provisions exist that valuation shall be based on comparable quantities, etc., as stipulated in Article VII:2(b)?</td>
<td>yes (L)</td>
<td>yes (L)</td>
<td>implicit</td>
<td>implicit</td>
<td>implicit</td>
<td>implicit</td>
<td>yes (L)</td>
<td>yes (L)</td>
</tr>
<tr>
<td>2</td>
<td>7b</td>
<td>Is there a general rule governing the method of assessing value in the case of a contract concluded not &quot;under fully competitive conditions&quot;?</td>
<td>yes (L)</td>
<td>yes (L)</td>
<td>implicit</td>
<td>no</td>
<td>yes</td>
<td>yes</td>
<td>yes</td>
<td>yes (L)</td>
</tr>
<tr>
<td>2</td>
<td>8a</td>
<td>Do provisions exist that, if the &quot;actual value&quot; is not ascertainable in accordance with Article VII:2(b), valuation shall be based on the nearest ascertainable equivalent of such value?</td>
<td>yes (L)</td>
<td>no</td>
<td>implicit</td>
<td>yes (L)</td>
<td>yes</td>
<td>implicit</td>
<td>implicit</td>
<td>yes (L)</td>
</tr>
<tr>
<td>2</td>
<td>9</td>
<td>Are internal taxes, applicable within the country of origin or export importation from which the imported product has been exempted or has been or will be relieved by means of refund, excluded from value as determined for customs purposes?</td>
<td>implicit</td>
<td>yes (L)</td>
<td>implicit</td>
<td>yes</td>
<td>yes</td>
<td>implicit</td>
<td>implicit</td>
<td>yes (L)</td>
</tr>
<tr>
<td>2</td>
<td>10</td>
<td>Are the conversion rates of exchange to be used for converting prices expressed in the currencies of other countries based on par values for the currencies involved as established under the IMF or under special exchange agreements?</td>
<td>yes</td>
<td>no</td>
<td>no</td>
<td>no</td>
<td>no</td>
<td>no</td>
<td>no</td>
<td>no</td>
</tr>
<tr>
<td>2</td>
<td>10a</td>
<td>On what other value is the conversion rate based?</td>
<td>yes</td>
<td>yes</td>
<td>no</td>
<td>no</td>
<td>no</td>
<td>no</td>
<td>no</td>
<td>no</td>
</tr>
<tr>
<td>2</td>
<td>11c</td>
<td>Is special provision made for the conversion of currencies in respect of which multiple rates of exchange are maintained?</td>
<td>no</td>
<td>yes</td>
<td>no</td>
<td>no</td>
<td>no</td>
<td>no</td>
<td>no</td>
<td>no</td>
</tr>
<tr>
<td>2</td>
<td>11a</td>
<td>Are the rules of conversion in such a case designed to reflect effectively the value of such foreign currency in commercial transactions?</td>
<td>yes (L)</td>
<td>yes</td>
<td>yes</td>
<td>yes</td>
<td>yes</td>
<td>yes</td>
<td>yes</td>
<td>yes</td>
</tr>
<tr>
<td>2</td>
<td>12</td>
<td>Are the bases and methods of determining value stable?</td>
<td>yes</td>
<td>yes</td>
<td>yes</td>
<td>yes</td>
<td>yes</td>
<td>yes</td>
<td>yes</td>
<td>yes</td>
</tr>
<tr>
<td>2</td>
<td>13</td>
<td>Are these bases and methods given sufficient publicity to enable traders to estimate the customs value?</td>
<td>yes</td>
<td>yes</td>
<td>yes</td>
<td>yes</td>
<td>yes</td>
<td>yes</td>
<td>yes</td>
<td>yes</td>
</tr>
<tr>
<td>2</td>
<td>14</td>
<td>Are these methods of valuation applied also to other charges on importation which are based upon or regulated in any manner by value?</td>
<td>yes</td>
<td>yes</td>
<td>yes</td>
<td>yes</td>
<td>yes</td>
<td>yes</td>
<td>yes</td>
<td>yes</td>
</tr>
</tbody>
</table>

Footnotes: See separate page.