VALUATION FOR CUSTOMS PURPOSES

Replies received from Governments to an additional question (W.9/34)

Australia

The value of like merchandise is used in the Australian valuation system to the extent that the alternative valuation basis of "current domestic value" is used.

Current domestic value is defined as "the amount for which the seller of the goods to the purchaser in Australia is selling or would be prepared to sell for cash, at the date of exportation of those goods, the same quantity of identically similar goods to any and every purchaser in the country of export for consumption in that country".

The effect of the term "any and every purchaser" and the qualification as to quantity is to result generally in the acceptance of the price at which the goods usually are sold or offered for sale to the equivalent class of trade.

Austria

The valuation for duty is based on the price which a merchandise of a like category and quality would fetch within the Austrian customs territory. Therefore, alternative (b) applies to the Austrian case. In determining this price the relevant Austrian customs rules take into account the respective class of trade.

Czechoslovakia  (Translation)

According to Czechoslovak regulations, valuation for customs purposes is based on the value of the merchandise actually imported.

Denmark

In answering the question put forward by the Technical Group on Customs Administration in W.9/34 of 24 November 1954 the Danish delegation would like to state that in Denmark the valuation for duty is based on the value of the merchandise actually imported.
Finland

As a rule the dutiable value is based on the purchase price abroad at the place of sale of the goods actually imported into Finland, i.e., the price given in the commercial invoice. Where the goods are not purchased, the dutiable value is based on the normal market price of similar goods abroad at the place of despatch. In special cases explained in point 8 of the report by the Government of Finland to the questionnaire GATT L/228 dated 20 September 1954, and document L/228/Add.2 dated 24 November 1954, page 5, the dutiable value is deemed to be the price of identical goods not cleared through the Customs at the place of import, i.e., the c.i.f. price of similar goods. There are no more detailed provisions in this respect, but in practice the c.i.f. price calculated according to the wholesale price, is taken into account.

France (Translation)

In France, valuation for customs purposes is based on the value of the merchandise actually imported.

Federal Republic of Germany (Translation)

In Germany, the legal provisions relating to valuation for customs purposes are based on the Brussels Definition of Value and consequently permit only one method of valuation.

In accordance with that method, valuation for customs purposes is based on the value of the merchandise actually imported. German legislation provides that valuation for duty should be established with due regard to the commercial conditions in which the transaction in question was carried out.

Indonesia

The valuation for duty is based on the value of the merchandise actually imported. (Reference is made to the reply in document L/228, questions 3 and 6.)

Italy (Translation)

As stated in reply to Question 9 of Questionnaire L/228, the Italian legal requirements - which contain the wording of the Brussels Definition - constitute a single rule covering all valuation operations, and no alternative methods may be used.

In Italy, therefore, valuation for duty is always based on the value of the merchandise actually imported, as declared to the customs service for purposes of assessment.
The Netherlands (Translation)

The Netherlands regulations which contain the Brussels Definition provide the sole criteria on which all valuations must be based, and no alternative methods may be used.

In The Netherlands, therefore, valuation for customs purposes is based on the value of the merchandise actually imported and to be assessed.

New Zealand

Valuation for duty is based on the fair market value of identical goods when sold for cash in the ordinary course of business for home consumption in the principal markets of the country of export at the time of exportation. Generally the price used is that at which identical goods are sold to wholesalers in the country of export. Where goods are sold only to retailers in the country of export, that price becomes the basis for duty.

Pakistan

In Pakistan the valuation, in almost all cases, is based on the cost of delivery of goods of like kind and quality. The class of trade, e.g. jobbers, wholesalers, retailers, etc., to which the importer belongs does not form the basis.

Federation of Rhodesia and Nyasaland

It is necessary to state that the Federation's Customs laws and regulations have not yet been finalized and the following replies indicate the position in Southern Rhodesia meanwhile operating within the terms of its existing laws. The position is substantially the same in Northern Rhodesia.

The value for duty purposes of merchandise is basically the current domestic value of such merchandise provided that this value is not less than the free-on-board price of the goods to the importer.

(a) In cases where the f.o.b. value is used the valuation for duty is based on the value of the merchandise actually imported.

(b) In cases where the current domestic value is used, the valuation for duty is the price of the like goods offered for sale to all purchasers in wholesale quantities in the ordinary course of trade in the domestic markets of the exporting country.

United Kingdom

The valuation for duty is based on the value of the merchandise actually imported.