1. At its meeting of October 1975 the Sub-Group "Customs Matters" dealing with questions of customs valuation invited participants to transmit to the secretariat in writing by 31 January 1976 specific comments on the following points (MTN/NTN/7, paragraphs 2 and 3 and GATT/ALR/1226, paragraph 1):

(a) judicial and administrative review procedures;
(b) publication of laws, regulations and administrative decisions;
(c) precise and fair handling of non-arm's length transactions;
(d) neutrality of valuation system/systems.

2. A communication from Turkey has been received and is reproduced hereunder.

(a) In the opinion of the Turkish delegation, judicial and administrative review procedures should be included in possible new international rules on customs valuation.

It is believed that in the elaboration of these procedures it should be acted flexibly enough so that differences in existing legal systems could be taken into consideration.

The Turkish Customs Law provides for three-level review procedures which contain arbitration also between the administrative and judicial appeal.
(b) The Turkish delegation considers that all laws, regulations and administrative decisions of general application concerning customs valuation should be published and made easily accessible to the importers.

In Turkey, all laws and decrees are generally published in the Official Gazette. Regulations which concern customs administration are published in the Customs Bulletin.

(c) The Turkish delegation considers that when imported goods are not sold under fully competitive conditions, the adjustment to the invoice price should be made a subject of investigation in order to find out to what extent it is influenced by the existence of special business relations.

In pursuance with the Turkish Customs Law, the Customs Administration may take into account, during the investigation, the invoice price of similar goods imported under fully competitive conditions.

(d) It is considered that the neutrality of customs valuation system is one of the important principles to be included in possible new international rules.

The determination of customs value should not be used as a means of protection policy or of discrimination.