At its meeting held on 5 May 1981, the Committee on Customs Valuation decided, inter alia, that Parties should reply in writing to the points contained in the revised checklist of issues relating to national legislation on customs valuation (VAL/2/Rev.1).

The reply submitted by the delegation of Sweden is reproduced hereunder.
Introductory remarks

The articles and notes of the GATT-agreement have been entered in the articles in Ordinance on Customs Value of 25 September 1980.

The notes in the instructions to the Ordinance on customs value issued by the Board of Customs on 9 October 1980.

The Ordinance and the Instructions are together with guidance for the application of the rules published in a booklet "Customs Value Guidance" intended for the customs officers and the importers.

Implementation

<table>
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<th>1. Article 1</th>
<th>Ordinance</th>
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<td>(a) Sales between related persons</td>
<td>Chapt.2,2§1</td>
<td>Note to --</td>
<td>p.7</td>
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</table>

(i) Yes - the rules of the agreement

| Corresponds to Art.1,2 (a) agr. | Chapt2,2§2= Art.1,2(b) agr. | Note to ---- = p.7 |

Relationship ("family" not defined) | Chapt 2§2= Art.15,4-5 agr | Note to ---- = p.7 |

(ii)

No, if price influence has not been examined this is a reason for examination.
A firm administrative practise guarantees a written answer. If the importers' declared value has not been approved at the customs examination and the customs value that is finally determined differs from the declared value, then the importer is always entitled to get a written motivation according to a special administrative law.

See above under (i)

Lost or damaged goods: Loss proved at the importation; the value of the lost part = zero (provisions how to prove a loss are entered in circular letter)

Damage stated at the importation=

The note says: "If the importer does not request that the order of Chapters 5 and 6 (Articles 5 and 6) be reversed, the normal order of the sequence is to be followed. If the importer does so request but it then proves impossible to determine the customs value under the provisions of Chapter 6, the customs value is to be determined under the provisions of Chapter 5, if it can be so determined."

There are no other time aspects in our rules of provision.

Ordinance Instructions Value Guidance

(iii) A firm administrative practise guarantees a written answer. If the importers' declared value has not been approved at the customs examination and the customs value that is finally determined differs from the declared value, then the importer is always entitled to get a written motivation according to a special administrative law.

(iv) See above under (i)

§2

Lost or damaged goods:

Loss proved at the importation; the value of the lost part = zero
(provisions how to prove a loss are entered in circular letter)

Damage stated at the importation=

Chapter 9, Note to -- p.11

1§

2.

The note says: "If the importer does not request that the order of Chapters 5 and 6 (Articles 5 and 6) be reversed, the normal order of the sequence is to be followed. If the importer does so request but it then proves impossible to determine the customs value under the provisions of Chapter 6, the customs value is to be determined under the provisions of Chapter 5, if it can be so determined."

There are no other time aspects in our rules of provision.
3. There are no time aspects in other rules or provisions

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<td>4§ = Art.5, = Note to Art. 2 agr.</td>
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4. Note to Chapt. 6 = Art.6, 2.agr.

5.(a) Ch 7, 1§ = Note to -- p.10 and 17 Art.7, 1. Note to Art.7, agr. 1.-3.agr. + directions how to calculate the value of rented goods.

(b) See the answer to question 1.(a)(iii)

(c) Yes Chapter 7. 2§=Art.7, 2. agr.

6. Ch 8,2§=costs according to Art.8,2.(a)(b) agr.shall be included in the Customs Value p. 12 and 13 (directions how to calculate costs of transport)

7. Monthly in circular letters, intended for the customs officers and the importers

8. Provisions corresponding to Art.10 of the agreement are found in the Swedish Secrecy Law, Chapter 9, 1 and 2 §§. (They are entered in a Customs Handbook available to the public.)
9. Rights of appeal

(a) 1. to the Customs authorities within 6 months
    (in special cases 5 years)
    Law 13,44,48 §§

2. to a higher independent court within 3 weeks.
    Law (71:309) about competence for general
    administrative court to try certain cases.

(b) 1. In the declaration form
    2. In the written decision

10. (a)(i) Ordinance --
    Swedish code of statutes.
    Reprinted in Customs code of statutes, Customs statute
    handbooks II and Customs Value Guidance
    (all available to the public)

(ii) Instructions - Customs code of statute, Customs
    statute handbooks II and Customs Value Guidance
    (available to the public)

(iii) Judicial decisions
    Customs goods handbooks
    II (directions and precedents), circular letters
    (all available to the public)

   Administrative rulings
   Customs code of statutes,
   Customs statute handbooks
   II and III, circular letters (all available
   to the public)

(iv) Swedish code of statutes
    Customs " " "
    " statutes hand-
    books I-III,VIII (all
    available to the public)

(b) No, not at present
11. (a) According to Customs Law 9§ preliminary customs clearance is permitted

(b) Yes. A complete description of practise, securities etc is entered in Customs statute handbook VIII;3

12. (a) See the answer to question 1.(a) (iii)

(b) No

13. In the "Instruction --", see above before the answers and the answer to question 10.(a) (iii)