

# ACCORD GENERAL SUR LES TARIFS

## DOUANIERS ET LE COMMERCE

RESTRICTED

VAL/42/Add.1

23 octobre 1991

Distribution spéciale

Comité de l'évaluation en douane

Original: anglais

### COMMUNICATION DU ZIMBABWE

Le secrétariat a reçu de la délégation du Zimbabwe la communication ci-après, en date du 17 octobre 1991.

On se rappellera que le Comité de l'évaluation en douane a accordé au Zimbabwe l'autorisation de différer l'application des dispositions de l'article 1.2 b) iii) et de l'article 6 de l'accord pendant une nouvelle période de deux ans à compter du 1er janvier 1991. De plus, il a été convenu que mon pays communiquerait périodiquement des rapports d'activité sur les mesures qu'il prend pour mettre en oeuvre les dispositions de ces deux articles et qu'un premier rapport de ce type devrait être établi avant le 31 décembre 1991.

En conséquence, je tiens maintenant à préciser que les autorités de mon pays ont élaboré le projet de législation sur la mise en oeuvre des dispositions des deux articles considérés. Un projet de loi sera bientôt présenté au Parlement pour approbation et le gouvernement zimbabwéen espère que la loi mettant en oeuvre les dispositions de l'article 1.2 b) iii) et de l'article 6 sera en place d'ici au 31 décembre 1991.

Pour faciliter ce processus, les autorités de mon pays prient les signataires du Code de leur communiquer, par écrit, les observations qu'ils pourraient avoir à formuler sur le projet de loi<sup>1</sup>, avant que celui-ci soit soumis au Parlement. Compte tenu du calendrier proposé pour la mise en oeuvre des dispositions des deux articles, nous souhaiterions que les parties intéressées nous fassent parvenir leurs observations dès que possible, et au plus tard le 1er novembre 1991.

---

<sup>1</sup>Voir l'annexe (en anglais seulement).

B I L L

To amend the Customs and Excise Act (Chapter 177)

ENACTED by the President and Parliament of Zimbabwe.

1. This Bill may be cited as the Customs and Excise Amendment Bill 1991.

2. Section 91 of the Customs and Excise Act (Chapter 177) hereinafter called the "principal Act" is amended by the insertion of the following definitions:

"computed value", in relation to imported goods, means the value of the goods as determined by the Director in terms of Section 96A.

"General Expenses" means the direct and indirect costs, charges and expenses of producing and selling goods for export, other than the charges and expenses referred to in Section 96A(2) (a) to (f).

3. Section 96 of the principal Act is amended by the insertion in subsection (1) of the following proviso:

"provided that at the request of the importer of any goods being valued made prior to the commencement of the valuation of the goods, the order of application of this Section and Section 96A shall be reversed."

4. The principal Act is amended by the insertion after Section 96 of the following new Section:

"Computed Value: Fourth Alternative Method	96A (1) Subject to the provisions of Section 97 and this section, if the value for duty purposes of any imported goods cannot be established in terms of Section 93, 94, 95, or 96, their value for duty purposes shall be the computed value of the goods as determined by the Director in terms of this Section.
--	--

(2) The computed value shall be an amount computed in accordance with generally accepted accounting principles and based on information supplied by the producer of the goods in question, which aggregates the following:

- (a) the value of the materials used in producing the goods to be valued;
- (b) the costs, charges and expenses incurred by the producer in, or in connection with, the production of the goods to be valued;

- (c) the cost of containers which are treated as being one for customs purposes with the goods in question;
- (d) the cost of packing, including that of the labour or materials concerned;
- (e) the value of any of the goods and services referred to in Section 99(1) (b), determined and apportioned to the goods being imported as referred to in that section, whether or not such goods and services have been supplied free of charge or at a reduced cost;
- (f) the cost, charges and expenses incurred by the producer in respect of engineering development work, art work, design work, plans or sketches undertaken in Zimbabwe that was supplied, directly or indirectly, by the importer for use in connection with the production and sale for export of the imported goods;
- (g) the cost of transportation and the cost of loading, unloading, handling transport and insurance and associated costs incidental to delivery of the imported goods at the port or place of export in the country of exportation, ready for export to Zimbabwe; and
- (h) the amount for profit and general expenses equal to that generally applicable in sales of goods of the same class or kind as the imported goods which are usually added by producers in the country of exportation in sales for export to Zimbabwe to unrelated imports."

5. Section 97 of the principal Act is amended by the deletion of "ninety-three to ninety-six" wherever they occur and the substitution of "ninety-three to ninety-six A".

6. Section 98 of the principal Act is amended by the deletion of "ninety-three to ninety-six" and the substitution of "ninety-three to ninety-six A".

7. Section 99 of the principal Act is amended in the proviso to Section 2(c) by the deletion of (i) and (ii) and the insertion of:

- (i) Where the goods to be valued were imported by air transport, the cost of freight and insurance shall be deemed to be fifteen per centum of the free on board value of the goods to be valued plus any charges and expenses referred to in paragraph (b), unless the importer satisfies the proper officer to the contrary.

- (ii) Where the goods to be valued were imported by air transport free of charge or at reduced cost or are commercial goods brought in as passengers baggage, the cost of freight and insurance shall be deemed to be fifteen per centum of the free on board value of the goods to be valued plus charges and expenses referred to in paragraph (b).

8. Section 101 of the principal Act is amended in subsection (3) by the insertion after paragraph (b) of the following:

"(c) all or part of the duty due on goods temporarily imported in terms of Section 105 which have been seriously damaged by accident or force majeure under such conditions as he may specify"

9. Section 176 of the principal Act is amended by the repeal of subsection 13 and the substitution of:

"13 The Director may assign to any officer of the rank of Deputy Director of Customs and Excise any of the duties, powers and functions conferred upon the Director in terms of this Section and in respect of an officer of the rank of Assistant Director of Customs and Excise any of the duties, powers, and functions conferred upon the Director in paragraph (b) of subsection (6) and (10) to deal with articles which have been seized in terms of subsection (1) and in relation to which proceedings have not been instituted in the time provided in terms of subsection (9)."

10. Section 182 of the principal Act is amended by the insertion of the following:

"11 Save that the Director may assign to an officer of the rank of Deputy Director of Customs and Excise any of the duties, powers and functions conferred upon the Director in terms of subsection (9) and subsection (10) of this Section."