

与《关于实施1994年关税与贸易总协定第7
条的协定》有关的决定关于海关有理由
怀疑申报价格真实性和准确性的情况的决定

辽宁电子图书有限责任公司编

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(1993 年 12 月 15 日贸易谈判委员会通过的部长决定与宣言)

部长们，

提请《关于实施 1994 年关税与贸易总协定第 7 条的协定》项下设立的海关估价委员会作出如下决定：

海关估价委员会，

重申成交价格《关于实施 1994 年关税与贸易总协定第 7 条的协定》（下称“该协定”）规定的首要估价基础；

认识到海关可能需要处理其有理由怀疑贸易商为证明申报价格而提供的细节或文件的真实性或准确性的情况；

强调在处理此类情况时，海关不应损害贸易商的合法商业利益；

考虑到该协定第 17 条和附件 3 第 6 款以及海关估价技术委员会的有关决定；

决定如下：

1. 在申报提交后，如海关有理由怀疑为证明该申报所提供的细节或文件的真实性或准确性，则海关可请进口商提供进一步说明，包括提供文件或其他证据，以证明申报价格是依照第

8 条规定调整后的进口货物实付或应付的全部金额。如在收到进一步信息后，或在未获答复的情况下，海关仍有合理理由怀疑申报价格的真实性或准确性，则海关可在记住第 11 条规定的同时，认为进口货物的完税价格无法根据第 1 条的规定确定。在作出最后决定之前，海关应将其怀疑所提供的细节或文件真实性或准确性的理由告知进口商，如收到请求，则可以书面形式告知，并应给予进口商作出答复的合理机会。当作出最后决定时，海关应将其决定及其理由以书面形式告知进口商。

2. 一成员按双方同意的条件协助另一成员实施该协定是完全适当的。

DECISION REGARDING CASES WHERE CUSTOMS ADMINISTRATIONS HAVE REASONS TO DOUBT THE TRUTH OR ACCURACY OF THE DECLARED VALUE

Ministers,

Invite the Committee on Customs Valuation established under the Agreement on Implementation of Article VII of GATT 1994 to take the following decision:

The Committee on Customs Valuation,

Reaffirming that the transaction value is the primary basis of valuation under the Agreement on Implementation of

Article VII of GATT 1994 (hereinafter referred to as the "Agreement");

Recognizing that the customs administration may have to address cases where it has reason to doubt the truth or accuracy of the particulars or of documents produced by traders in support of a declared value;

Emphasizing that in so doing the customs administration should not prejudice the legitimate commercial interests of traders;

Taking into account Article 17 of the Agreement, paragraph 6 of Annex III to the Agreement, and the relevant decisions of the Technical Committee on Customs Valuation;

Decides as follows:

1. When a declaration has been presented and where the customs administration has reason to doubt the truth or accuracy of the particulars or of documents produced in support of this declaration, the customs administration may ask the importer to provide further explanation, including documents or other evidence, that the declared value represents the total amount actually paid or payable for the imported goods, adjusted in accordance with the provisions of Article 8. If, after receiving further information, or in the absence of a response, the customs administration still has reasonable doubts about the truth or accuracy of the declared value, it may, bearing in mind the provisions of Article 11, be deemed that the customs value of the imported goods cannot be determined under the provisions of Article 1. Before taking a final decision, the customs administration shall communicate to the importer, in writing if requested, its

grounds for doubting the truth or accuracy of the particulars or documents produced and the importer shall be given a reasonable opportunity to respond. When a final decision is made, the customs administration shall communicate to the importer in writing its decision and the grounds therefore.

2. It is entirely appropriate in applying the Agreement for one Member to assist another Member on mutually agreed terms.