

# ORGANIZACIÓN MUNDIAL DEL COMERCIO

G/VAL/N/1/ISL/1  
20 de octubre de 1997

(97-4563)

Comité de Valoración en Aduana

Original: inglés

NOTIFICACIÓN DE CONFORMIDAD CON EL ARTÍCULO 22 DEL  
ACUERDO RELATIVO A LA APLICACIÓN DEL ARTÍCULO VII  
DEL ACUERDO GENERAL SOBRE ARANCELES  
ADUANEROS Y COMERCIO DE 1994

Islandia

Se ha recibido la siguiente comunicación, de fecha 13 de octubre de 1997, de la Misión Permanente de Islandia.

Con referencia a la obligación de informar en virtud del párrafo 2 del artículo 22 del Acuerdo relativo a la Aplicación del Artículo VII del Acuerdo General sobre Aranceles Aduaneros y Comercio de 1994, se adjunta un ejemplar del capítulo IV de la Ley de Aduanas N° 55/1987 de Islandia, con las enmiendas ulteriores, y el Reglamento N° 374/1995, modificado por el Reglamento N° 457/1995, sobre valor en aduana y valoración en aduana.<sup>1</sup>

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<sup>1</sup>En inglés únicamente.

## **CHAPTER IV**

### **Customs treatment, et al.**

#### **Customs value and customs valuation**

### **Article 8**

The customs value of imported goods is the transaction value, i. e. the price actually paid or payable for the goods [when sold for export to the country]<sup>1)</sup>, adjusted in accordance with the provisions of Article 9, subject to the following conditions:

- a. That there are no restrictions as to the disposition or use of the goods by the buyer other than restrictions which:
  1. are imposed or required by law or by public authorities in this country,
  2. limit the geographical area where the goods may be resold, or
  3. do not substantially affect the value of the goods.
- b. That the sale or price is not subject to some conditions or considerations for which a value cannot be determined with respect to the goods being valued.
- c. That no part of the proceeds of any subsequent resale, disposal or use of the goods by the buyer will accrue directly or indirectly to the seller, unless an appropriate adjustment can be made in accordance with the provisions of Article 9.
- d. That the buyer and seller are not related, or where the buyer and seller are related, that the transaction value is acceptable for customs purposes, subject to further rules issued in accordance with Article 10.

For the purposes of this Law, persons shall be deemed to be related only if the following conditions are fulfilled:

- a. They are officers or directors of one another's businesses.
- b. They are legally recognized partners in business.
- c. They are employer and his employee.
- d. Any person directly or indirectly owns, controls or holds 5 % or more of the outstanding voting stock or shares of both of them.
- e. One of them directly or indirectly controls the other.
- f. Both of them are directly or indirectly controlled by a third person.
- g. Together they directly or indirectly control a third person.
- h. They are members of the same family.

Persons who are associated in business with one another in that one is the sole agent, sole distributor or sole concessionaire, however described, of the other shall be deemed to be related.

1) Cf. law No. 69 1996, Article 4.

### **Article 9**

In determining the customs value under the provisions of Article 8, there shall be added to the price

actually paid or payable for the imported goods:

- a. The following, to the extent that they are incurred by the buyer but are not included in the price actually paid or payable for the goods:
  1. Commissions and brokerage, except buying commissions.
  2. The cost of containers which are treated as being one for customs purposes with the goods in question.
  3. The cost of packing whether for labour or materials.
- b. The value, apportioned as appropriate, of the following goods and services where supplied directly or indirectly by the buyer free of charge or at reduced cost for use in connection with the production and sale for export of the imported goods, to the extent that such value has not been included in the price actually paid or payable:
  1. Materials, components, parts and similar items incorporated in the imported goods.
  2. Tools, dies, moulds and similar items used in the production of the imported goods.
  3. Materials consumed in the production of the imported goods.
  4. Engineering, development, artwork, design work, and plans and sketches undertaken elsewhere than in this country and necessary for the production of the imported goods.
- c. Royalties and licence fees related to the goods being valued that the buyer must pay, either directly or indirectly, as a condition of sale of the goods being valued, to the extent that such royalties and fees are not included in the price actually paid or payable. This does not, however, include such fees paid for the production rights of the goods in this country.
- d. The value of any part of the proceeds of any subsequent resale, disposal or use of the imported goods that accrues directly or indirectly to the seller.

The following shall be included in the customs value:

- a. The cost of transport of the imported goods to the port or place of importation.
- b. Loading, unloading and handling charges associated with the transport of the imported goods to the port or place of importation.
- c. The cost of insurance.

Additions to the price actually paid or payable shall be made under this Article only on the basis of objective and quantifiable data.

No additions shall be made to the price actually paid or payable in determining the customs value except as provided for in this Article.

## Article 10

[In regulations or in other instructions, the Minister can issue further rules concerning the determination of customs value, taking into account the implementation of Article VII of the General Agreement on Tariffs and Trade 1994. The rules shall, *inter alia*, specify how the customs value shall be determined in cases when the customs value of imported goods cannot be determined according to Article 8 and that which shall be added to the customs value according to the provisions of Article 9.

In the same way the Minister is authorized to issue rules concerning the assessment of the customs value of goods and rules of proceedings in case there is reason to doubt the veracity of invoices and other factors mentioned in Article 8 and that which shall be added to the customs value according to the provisions of Article 9.]<sup>1)</sup>

1) Cf. law No. 87/1995, Article 4.

## Article 11

The cost, charges and other expenditures, cf. Article 9, incurred when goods falling within different tariff headings are consigned under cover of one bill of lading, shall be apportioned on individual goods in the consignment in proportion to their value at the place of purchase unless the importer submits an itemised bill covering such cost, charges or other expenditures for the individual types of goods.

When goods are transported farther than to the first customs port where they could have been unloaded, the additional transportation cost for such transit may be subtracted, provided satisfactory account is presented as to the additional cost. The part of transportation charges paid due to poor conditions for unloading or because a vessel unloads at more than one port may also be subtracted, provided satisfactory account is presented as to that additional cost.

## Article 12

When the price of goods, which are to be classified in different tariff headings and subject to different rates of duty, is specified in one amount, all the goods shall be subject to the rate of duty applicable to the goods bearing the highest rate of duty, unless the importer submits to the customs authorities information which they deem to be satisfactory for determining the customs value of individual goods in the consignment.

[...] <sup>1)</sup>

1) Cf. law No. 87 1995, Article 5.

### Rate of exchange for customs clearance

## Article 13

The Minister issues regulations concerning the rate of exchange for customs clearance to be used for converting the customs value of goods or a part thereof into Icelandic kronas. Such regulations shall also include further instructions regarding the period of validity, time limits, provisional customs clearance, customs clearance when registration of the rate of exchange is suspended, and other factors concerning the application of the rate of exchange for customs clearance purposes. The rate of exchange for customs clearance shall be based on [an official adjustment rate of exchange registered by the Central Bank of Iceland]<sup>1)</sup> at the time when goods are subjected to customs treatment, provided customs clearance is finalized within a specified due date. It may be stipulated, however, that the rate of exchange for customs clearance be valid for a predetermined period of time, provided fluctuations in the registered selling rate of exchange remain less than 5%, or that this be based on the selling rate of exchange for currency as registered by the Central Bank and valid at the time when charges are paid.

[The Central Bank of Iceland shall on a daily basis notify the Director General of Customs about the official adjustment rate of exchange of foreign currencies.]<sup>2)</sup>

1) Cf. law No. 69 1996, Article 5 a.

2) Cf. law No. 69 1996, Article 5 b.

# **Regulation**

**No. 374/1995**

**on customs value and the determination of customs value,  
cf. regulations No. 457/1995 on amendments thereto**

## **CHAPTER I**

### **Definitions**

#### **Article 1**

For the determination of customs value according to these regulations, the following definitions of words and terms shall apply:

- a. "The customs value of imported goods": The value of goods for the purposes of levying customs duties on imported goods.
- b. "Identical goods": Goods which are the same in all respects, including physical characteristics, quality and reputation. Minor differences in appearance do not preclude goods otherwise conforming to the definition from being regarded as identical.
- c. "Similar goods": Goods which, although not alike in all respects, have like characteristics and like component materials which enable them to perform the same functions and to be commercially interchangeable. The quality of the goods, their reputation and the existence of a trademark are among the factors to be considered in determining whether goods are similar.
- d. The terms specified in b. and c. do not include goods which incorporate or reflect engineering, development, artwork, design work, and plans and sketches for which no adjustment has been made under paragraph 1 b. 4. of Article 3 because such elements were undertaken in this country.
- e. Goods shall not be regarded as "identical goods" or "similar goods" unless they were produced in the same country as the goods being valued.
- f. When determining customs value under Article 15, the terms "identical goods" and "similar goods" may be applied with a reasonable flexibility for the purpose of reaching the aims of the Article.
- g. "Goods of the same class or kind": Goods which fall within a group or range of goods produced by a particular industry or industry sector, and includes identical or similar goods.
- h. "Vehicle type": Name of vehicle, given by the manufacturer.
- i. "Vehicle subtype": Words, letters or numbers attached to the exterior of a vehicle or presented as

a part of the manufacturer's promotion. Words, letters or numbers forming a part of the type designation, are not considered to be a subtype designation.

When determining the customs value, goods produced by a different person shall be taken into account only when there are no identical goods or similar goods available produced by the same person as the goods being valued.

## CHAPTER II

### Transaction value

#### Article 2

In the import declaration an importer must specify the customs value of goods and enter it in the manner prescribed for the import declaration form. Furthermore, an importer must submit to the director of customs the original or a duplicate of the invoice covering the imported goods or consignment, when an import declaration is to be submitted in accordance with Article 14 of the Customs Law. Cf., however, provisions of regulations Nos. 309/1992 and 228/1993.

The customs value of imported goods is the transaction value, that is the price actually paid or payable for the goods adjusted in accordance with the provisions of Article 3, provided:

- a. that there are no restrictions as to the disposition or use of the goods by the buyer other than restrictions which:
  1. are imposed or required by law or by the public authorities in this country;
  2. limit the geographical area in which the goods may be resold; or
  3. do not substantially affect the value of the goods;
- b. that the sale or price is not subject to some condition or consideration for which a value cannot be determined with respect to the goods being valued;
- c. that no part of the proceeds of any subsequent resale, disposal or use of the goods by the buyer will accrue directly or indirectly to the seller, unless an appropriate adjustment can be made in accordance with the provisions of Article 3;
- d. that the buyer and seller are not related, or where the buyer and seller are related, that the transaction value is acceptable for customs purposes in accordance with further rules issued according to Article 3;
- e. that the director of customs has not called in question the veracity of information on the transaction value contained in the import declaration or supporting documents.

When there is no payment for the goods or when the payment is obviously *pro forma*, e. g. in the case of a gift, the customs value of the goods shall be determined according to the provisions of Chapter IV of the regulations with the addition of charges provided for in Article 3.

#### Article 3

In determining the customs value under the provisions of Article 2, there shall be added to the price actually paid or payable for the imported goods:

- a. the following, to the extent that they are incurred by the buyer but are not included in the price actually paid or payable for the goods:
  1. commissions and brokerage, except buying commissions;
  2. the cost of containers which are treated as being one for customs purposes with the goods in question;
  3. the cost of packing whether for labour or materials;
- b. the value, apportioned as appropriate, of the following goods and services where supplied directly or indirectly by the buyer free of charge or at reduced cost for use in connection with the production and sale for export of the imported goods, to the extent that such value has not been included in the price actually paid or payable:
  1. materials, components, parts and similar items incorporated in the goods;
  2. tools, dies, moulds and similar items used in the production of the goods;
  3. materials consumed in the production of the imported goods;
  4. engineering, development, artwork, design work, and plans and sketches undertaken elsewhere than in this country and necessary for the production of the goods;
- c. royalties and licence fees related to the goods being valued that the buyer must pay, either directly or indirectly, as a condition of sale of the goods being valued, to the extent that such royalties and fees are not included in the price actually paid or payable. This does not, however, apply to such fees paid for the production of the goods in this country;
- d. the value of any part of the proceeds of any subsequent resale, disposal or use of the imported goods that accrues directly or indirectly to the seller.

The following shall be included in the customs value:

- a. the cost of transport of the imported goods to the port or place of importation;
- b. loading, unloading and handling charges associated with the transport of the imported goods to the port or place of importation; and
- c. the cost of insurance.

Additions to the price actually paid or payable shall be made under this Article only on the basis of objective and quantifiable data.

No additions shall be made to the price actually paid or payable in determining the customs value except

as provided in this Article, cf. however paragraph 3 of Article 2.

#### **Article 4**

In determining whether the transaction value is acceptable for the purposes of Article 2, the fact that the buyer and the seller are related within the meaning of Article 6 shall not in itself be grounds for regarding the transaction value as unacceptable. In such case the circumstances surrounding the sale shall be examined and the transaction value shall be accepted provided that the relationship did not influence the price. If, in the light of information provided by the importer or otherwise, the director of customs has grounds for considering that the relationship influenced the price, he shall communicate his grounds to the importer and the importer shall be given a reasonable opportunity to respond. If the importer so requests, the communication of the grounds shall be in writing.

#### **Article 5**

In a sale between related persons the transaction value shall be accepted and the goods valued in accordance with the provisions of Article 2, provided that the importer demonstrates, when so requested by the director of customs, that such value closely approximates to one of the following occurring at or about the same time:

- a. the transaction value in sales of identical or similar goods to unrelated buyers in this country;
- b. the customs value of identical or similar goods as determined according to Article 13;
- c. the customs value of identical or similar goods as determined according to Article 14.

In applying the foregoing tests, due account shall be taken of demonstrated differences in commercial levels, quantity levels, the elements enumerated in Article 3 and costs incurred by the seller in sales in which the seller and the buyer are not related that are not incurred by the seller in sales in which the seller and the buyer are related.

The tests set forth in this Article are to be used at the initiative of the importer and only for comparison purposes. Substitute values may not be established under the provisions of this Article.

#### **Article 6**

For the purposes of determining the customs value according to Article 2, persons shall be deemed to be related only if:

- a. they are officers or directors of one another's businesses;
- b. they are legally recognized partners in business;
- c. they are employer and employee;
- d. any person directly or indirectly owns, controls or holds 5 per cent or more of the outstanding voting stock or shares of both of them;
- e. one of them directly or indirectly controls the other;



- f. both of them are directly or indirectly controlled by a third person;
- g. together they directly or indirectly control a third person; or
- h. they are members of the same family.

Persons who are associated in business with one another in that one is the sole agent, sole distributor or sole concessionaire, however described, of the other shall be deemed to be related for the purposes of this Article.

## **CHAPTER III**

### **Contesting the transaction value**

#### **Article 7**

If the director of customs has just cause to doubt the veracity of information contained in a customs declaration or supporting documents regarding the transaction value of goods, he must require the importer to provide further explanations or data in order to prove that the transaction value is correctly stated in such documentation.

#### **Article 8**

If the director of customs has doubts as to the veracity of information regarding the transaction value of goods, despite having received the data and explanations provided for in Article 7, or when they have not been received, the transaction value cannot be used as a basis for the determination of the customs value. In such case the determination of the customs value is subject to the provisions of Chapter IV of the regulations.

#### **Article 9**

The provisions of Chapter X of the Customs Law No. 55/1987, as subsequently amended, shall apply to rulings and complaints, including parties involved, case proceedings and time limits.

## **CHAPTER IV**

### **The customs value of goods when the transaction value cannot be used as a basis therefor**

#### **Article 10**

If the customs value of imported goods cannot be determined under the provisions of Article 2, the customs value shall be the transaction value of identical goods sold and exported to the country at or about the same time.

In applying the provisions of this Article, the transaction value of identical goods in a sale at the same commercial level and in substantially the same quantity as the goods being valued shall be used to determine the customs value. Where no such sale is found, the transaction value of identical goods sold

at a different commercial level or in different quantities, adjusted to take account of differences attributable to commercial level or to quantity, shall be used, provided that such adjustments can be made on the basis of demonstrated evidence which clearly establishes the reasonableness and accuracy of the adjustment, whether the adjustment leads to an increase or a decrease in the value.

Where the costs and charges referred to in Article 3 are included in the transaction value, an adjustment shall be made to take account of significant differences in such costs and charges between the imported goods and the identical goods in question arising from differences in distances and modes of transport.

If, in applying this article, more than one transaction value of identical goods is found, the lowest such value shall be used to determine the customs value of the imported goods.

### **Article 11**

If the customs value of imported goods cannot be determined under the provisions of Articles 2 or 10, the customs value shall be the transaction value of similar goods sold and exported to the country at or about the same time as the goods being valued.

The provisions of paragraphs 2-4 of Article 10 shall apply, as far as applicable, when customs value is determined according to this Article.

### **Article 12**

If the customs value of imported goods cannot be determined under the provisions of Articles 2, 10 or 11, the customs value shall be determined under the provisions of Article 13 or, when the customs value cannot be determined under that Article, under the provisions of Article 14 except that, at the request of the importer, the order of application of Articles 13 and 14 shall be reversed.

### **Article 13**

If imported goods or identical or similar goods are sold in this country in the condition as imported, the customs value of the imported goods under the provisions of this Article shall be based on the unit price at which the imported goods or identical or similar imported goods are so sold in the greatest aggregate quantity, at or about the time of the importation of the goods being valued, to persons who are not related to the persons from whom they buy such goods, subject to deductions for the following:

- a. either the commissions usually paid or agreed to be paid or the additions usually made for profit and general expenses in connection with sales in this country of imported goods of the same class or kind;
- b. the usual costs of transport and insurance and associated costs incurred within this country;
- c. where appropriate, the costs and charges referred to in paragraph 2 of Article 3; and
- d. the customs duties and other charges payable in this country by reason of importation or sale of the goods.

If neither the imported goods nor identical nor similar imported goods are sold at or about the time of importation of the goods being valued, the customs value shall, subject otherwise to the provisions of paragraph 1, be based on the unit price at which the imported goods or identical or similar imported

goods are sold in this country in the condition as imported at the earliest date after the importation of the goods being valued but before the expiration of 90 days after such importation.

If neither the imported goods nor identical nor similar imported goods are sold in this country in the condition as imported, then, if the importer so requests, the customs value shall be based on the unit price at which the imported goods, after further processing, are sold in the greatest aggregate quantity to persons in this country who are not related to the persons from whom they buy such goods, due allowance being made for the value added by such processing and the deductions provided for in paragraph 1.

### **Article 14**

The customs value of imported goods under the provisions of this Article shall be based on a computed value. Computed value shall consist of the sum of:

- a. the cost or value of materials and fabrication or other processing employed in producing the imported goods;
- b. an amount for profit and general expenses equal to that usually reflected in sales of goods of the same class or kind as the goods being valued which are made by producers in the country of exportation for export to this country;
- c. the cost or value of all other expenses necessary to reflect the valuation option chosen under Articles 2 and 3, such as expenses according to paragraph 2 of Article 3.

### **Article 15**

If the customs value of imported goods cannot be determined under the provisions of Article 2 or Articles 10-14, the customs value shall be determined using reasonable means consistent with the principles and the general provisions of the Agreement on Implementation of Article VII of the General Agreement on Tariffs and Trade 1994 and on the basis of data available in this country.

No customs value shall be determined under the provisions of this Article on the basis of:

- a. the selling price of goods produced in this country;
- b. a system which provides for the acceptance for customs purposes of the higher of two alternative values;
- c. the price of goods on the domestic market of the country of exportation;
- d. the cost of production other than computed values which have been determined for identical or similar goods in accordance with the provisions of Article 14;
- e. the price of the goods for export to a country other than Iceland;
- f. minimum customs values; or
- g. arbitrary or fictitious values.

## **CHAPTER V**

### **Special provisions on the importation of vehicles**

#### **Article 16**

The provisions of this Chapter shall cover the determination of the customs value of imported vehicles falling within headings Nos. 8701-8706 and 8711 of Annex I to the Customs Law No. 55/1987, as subsequently amended.

#### **Article 17**

During the customs clearance of a vehicle the director of customs shall compare the vehicle's transaction value as stated in the import declaration or supporting documents to comparable values of vehicles of the same type, subtype and model year in the country where the vehicle was purchased.

The director of customs examines whether the transaction value of the vehicle in question is abnormally low, taking into account the vehicle's condition, the import price of an identical vehicle which is or has been imported to the country at the same time or the market price of comparable vehicles abroad.

#### **Article 18**

If the examination by the director of customs provided for in Article 17 gives reasonable grounds for doubting the veracity of the import declaration or supporting documents, the case shall proceed in accordance with the provisions of Chapter III.

#### **Article 19**

The Director General of Customs shall gather information from neutral parties abroad on comparable values of vehicles in the countries from which importation is considered most likely and make such information accessible to directors of customs.

#### **Article 20**

In determining the customs value according to Article 15, when the customs value of a vehicle cannot be determined on the basis of Article 2 or Articles 10-14, the customs value shall be the comparable value of a new vehicle of the same type and subtype as specified in the List of Vehicles prepared by the Directorate of Customs, computed in accordance with the provisions of Article 21.

#### **Article 21**

In computing the customs value according to Article 20, the likely FOB-value of a new vehicle of the same type and subtype shall be assessed first in such a way that from the retail price of the vehicle as specified in the Directorate's List of Vehicles there shall be deducted value added tax, an estimated 12% seller's mark-up, commodity tax, as well as an estimated amount covering the charges included in the customs value according to paragraph 2 of Article 3.

When a likely FOB-value has been computed according to paragraph 1, such value shall be subject to depreciation with respect to the age of the imported vehicle as follows:

- a. On vehicles of total weight 5 tons or more and on chassis fitted with engines for such vehicles: 1.2% per each started month for 12 months and 1% per each subsequent month until a depreciation of 90% has been reached, which is the maximum depreciation.
- b. On all other vehicles falling within the tariff headings specified in Article 16: 1.5% per each started month for 12 months, 1% for the next 24 months and 0.5% per each month after that until a depreciation of 90% has been reached, which is the maximum depreciation.

Depreciation according to paragraph 2 of this Article shall commence in the month of the vehicle's first official registration abroad, but the end of depreciation shall be the month of arrival of the transport vessel in this country. If the date of the first registration abroad does not appear in the vehicle's certificate of registration and an official confirmation of the first date of registration is unobtainable, the start of depreciation may be fixed as the 1st of July of the year specified by the manufacturer as the model year.

When the value of a vehicle has been computed and depreciated according to this provision, an addition shall be made to the value covering the charges which must be included in the customs value according to paragraph 2 of Article 3.

## Article 22

If the price of a vehicle of the same type and subtype as the vehicle being imported to the country is not to be found in the Directorate's List of Vehicles, a likely retail price of a new vehicle of the type being imported shall be determined and the customs value computed in accordance with the provisions of Article 21.

## Article 23

If a person immigrates to this country after having been domiciled abroad for at least one year previously and brings with him a vehicle which has been in his possession during that year or longer, the vehicle's value may be depreciated, according to an invoice produced, for each started month from the date of the invoice until the arrival month of the transport vessel. The rate of depreciation per month shall be governed by the age of the vehicle, in accordance with the provisions of paragraph 2 b. of Article 21. This authorisation does not, however, apply to vehicles of total weight three tons or more.

[If a person referred to in paragraph 1 does not produce an invoice upon the customs clearance of a vehicle, the determination of the customs value shall be governed by the provisions of Chapter IV, cf. Articles 20 and 21 of the regulations. If the customs value of an used vehicle is determined according to Article 21 of the regulations, a likely FOB-value may be depreciated by 1.5% per each started month for 12 months and 1% per each subsequent month, until a depreciation of 90% has been reached, which is the maximum depreciation.]<sup>1)</sup>

1) Cf. Article 1 of Regulations No. 457 1995.

## Article 24

The Director General of Customs can issue further instructions on the assessment of vehicles according to these regulations and have forms prepared for reports on the assessment and inspection of vehicles. The Director General of Customs determines which information shall be contained in these forms.

## **CHAPTER VI**

### **Punishment and other sanctions**

#### **Article 25**

The provisions of Chapter XIV of the Customs Law No. 55/1987, as subsequently amended, shall apply to punishment, other sanctions, confiscation of property and legal proceedings.

## **CHAPTER VII**

### **Miscellaneous provisions**

#### **Article 26**

If, in determining the customs value of imported goods, it proves necessary to delay the final decision thereon, the importer must nevertheless be permitted to get a release of the goods from customs, provided that he, at the discretion of the director of customs, presents satisfactory security to cover charges levied on the goods according to law.

#### **Article 27**

When the customs value is determined according to Articles 4-5 or 10-14, and in such cases as required by the director of customs, the importer shall fill in a declaration of customs value using a form specially provided therefor.

#### **Article 28**

An importer has the right to get a written communication from the director of customs explaining how the customs value of goods he imported was determined, provided that he submits to the director of customs a written request therefor.

#### **Article 29**

The costs, charges and other expenses, cf. Article 3, incurred when goods falling within different tariff headings are sent to the country under cover of one consignment number (one bill of lading), shall be apportioned on individual goods in the consignment in proportion to their value at the place of purchase unless the importer submits an itemised bill covering such costs, charges or other expenses for the individual types of goods.

When goods are transported farther than to the first customs port in this country where they could have been unloaded, the additional transportation cost for such transit may be subtracted, provided that satisfactory account is presented as to the additional cost. The part of transportation charges paid due to poor conditions for unloading or because a vessel unloads at more than one port may also be subtracted, provided that satisfactory account is presented as to that additional cost.

#### **Article 30**

When the price of goods, which are to be classified in different headings according to the Customs

Tariff and subject to different rates of duty, is specified in one amount, all the goods shall be subject to the rate of duty applicable to the goods bearing the highest rate of duty, unless the importer submits to the director of customs information which he deems to be satisfactory for determining the customs value of individual goods in the consignment.

### **Article 31**

These regulations are issued on the basis of Article 10 of the Customs Law No. 55/1987, cf. Article 4 of law No. 87/1987, as well as Article 148 of the Customs Law, and shall enter into force forthwith. From the same time the following shall be abrogated: regulations No. 395/1987, on customs value and the determination of customs value, and regulations No. 261/1991, on the customs value of used vehicles, as subsequently amended.

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