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Committee on Customs Valuation

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**INFORMATION ON IMPLEMENTATION AND ADMINISTRATION
OF THE AGREEMENT ON CUSTOMS VALUATION**

CHECK-LIST OF ISSUES

UNITED ARAB EMIRATES

The following communication, dated 8 November 2022, is being circulated at the request of the delegation of the United Arab Emirates.¹

1. Questions concerning Article 1:

(a) Sales between related persons:

(i) Are sales between related persons subject to special provisions?

Yes, included in the legislation. The customs law defined the related person.
Reference: Section 1 (article 2) No. 23, page 13.

(ii) Is the fact of intercompany prices prima facie considered as grounds for regarding the respective prices as being influenced?

"Prices of the goods of the international firms" are not considered influenced by relationship except in case of application of Article 1.2 of the CVA to them and that the price is duly found to be influenced by relationship.

(iii) What is the provision for giving the communication of the afore-mentioned grounds in writing if the importer so requests? (Article 1.2(a))

Rule of implementation article 1 (1) General provisions, No. 2, page 65.

(iv) How has Article 1.2(b) been implemented?

The article is implemented.
Reference: Rules of implementation article 1(1) General provisions, No. 8, page 65.

(b) Price of lost or damaged goods:

Are there any special provisions or practical arrangements concerning the valuation of lost or damaged goods?

Yes, included in the legislation. Reference: Customs Law Article 54, page 26 and Article 18, page 17.

¹ The United Arab Emirates provided information indicating that this notification was originally prepared for circulation on or about 8 December 2011, but WTO records do not show that such a notification was circulated to Members at that time.

2. How has the provision of Article 4 to allow the importer an opinion to reverse the order of application of Articles 5 and 6 been implemented?

Yes, included in the legislation.

Reference: Customs Law, Rules of implementation, Article 1 General Provision (2) a-b.

3. How has Article 5.2 been implemented?

Yes, included in the legislation.

Reference: Customs Law, Rules of implementation, Article 1(3) Fourth method: deductive value, page 69.

4. How has Article 6.2 been implemented?

According to Rules of implementation of the Common Customs Law. Information supplied the producer of the goods for purpose of determination the customs value may be verified in another country, with the agreement of the producer and sufficient notice to the government of the country.

5. Questions concerning Article 7:

(a) What provisions have been made for making value determinations pursuant to Article 7?

Customs laws, Rules of implementation.

Reference: (Flexible valuation methods), page 70.

(b) What is the provision for informing the importer of the customs value determined under Article 7?

Customs laws, Rules of implementation.

Reference: Article 1(1) general provisions, point No. 2, page 65.

(c) Are the prohibitions found in Article 7.2 delineated?

The determination of the Customs value of Prohibited goods is in accordance with Article 7.2 and as stated in the Rules of implementation of the Common Customs Law Article 1 (8) (b).

6. How have the options found in Article 8.2 been handled? In the case of f.o.b. application, are ex-factory prices also accepted?

The customs value of imported goods is determined on the basis of the CIF. Wherein the adjustments mentioned in Articles 1.1 and 1.2 are taken into account.

7. Where is the rate of exchange published, as required by Article 9.1?

Customs laws, Rules of implementation.

Reference: Article 1(1) General provisions, Point No. 4, page 66.

8. What steps have been taken to ensure confidentiality, as required by Article 10?

Customs laws, Rules of implementation.

Reference: Article 1(1) General provisions, Point No. 3, page 65.

9. Questions Concerning Article 11:

(a) What rights of appeal are open to the importer or any other person?

Yes, included in the legislation.

Reference: Customs laws, Rules of implementation, Article 1(1) General provisions, Point No. 2, page 65.

(b) How is he to be informed of his right to further appeal?

The Article 61 of the Common Customs Law provides for this right.

10. Provide information on the publication, as required by Article 12, of:

(a)

(i) The relevant national laws;

Distribution of the customs law to the concerned people and through the customs website (<http://www.fca.gov.ae/>).

(ii) The regulations concerning the application of the Agreement;

The regulations concerning the application of the Agreement are published in the Official Gazette of the United Arab Emirates and can be purchased by any person. They are also available through web site of the Customs Administration.

(iii) The judicial decision and administrative rulings of general application relating to the Agreement;

Judicial decision and administrative rulings are not published.

(iv) General or specific laws being referred to in the rules of implementation or application.

No other general or specific law are referred to in our legislation for Implementation of the Agreement.

(b) Is the publication of further rules anticipated? Which topics would they cover?

Any new regulations or rules of implementation shall be publication unless otherwise provided for.

11. Questions concerning Article 13:

Included in the legislation customs law.

Reference: Rules of implementation, Article 1(1) General provisions, point No.1, page 65.

12. Questions concerning Article 16:

(a) Does the respective national legislation contain a provision requiring customs authorities to give an explanation in writing as to how the customs value was determined?

Yes, included in the legislation.

Reference: Customs Law, Article 61.

(b) Are there any further regulations concerning an above-mentioned request?

The importer or any person liable for payment of the customs duties can object and appeal against the assessment of customs value:

Reference: Rules of implementation, Article 1(1) General provisions, point No.2, page 65.

13. How have the Interpretative Notes of the Agreement been included?

Yes, included in the legislation. The Rules of Implementation is an integral part of the Customs Law. It is referred to in Article 26 of the Customs Law to be responsible to put the rules and principles for the value for customs purposes.

14. How have the provisions of the Decision on the Treatment of Interest Charges in the Customs Value of Imported Goods been implemented?

Reference: Rules of implementation, Article 1(4) Points (C) regarding exclusion from the transaction value (Paragraph 1.e.). "The value for customs purposes shall not include the following costs and amounts provided that they are identified separately from the price actually paid or payable: (e) interest that might have accrued on the basis of a financial agreement concluded by the buyer for purchasing the imported goods;"

15. For those countries applying paragraph 2 of the Decision on the Valuation of Carrier Media Bearing Software for Data Processing Equipment, how have the provisions of this paragraph been implemented?

Included in the common customs law Article 1/1 No. 8, page 66. "Taking into account provisions of the Clause IV.B of this Article, and in determining the customs value of the information carrier media such as the magnetic tapes or the like, containing data or computer software recorded thereon, the value shall be assessed on the basis of value of such media only without determining the value of information recorded thereon."
