

<b>1 ARTICLE 13</b> .....	<b>1</b>
1.1 Text of Article 13 .....	1
1.2 General .....	1
1.3 "final determination" .....	1
1.4 "guarantee" .....	2

**1 ARTICLE 13**

**1.1 Text of Article 13**

***Article 13***

If, in the course of determining the customs value of imported goods, it becomes necessary to delay the final determination of such customs value, the importer of the goods shall nevertheless be able to withdraw them from customs if, where so required, the importer provides sufficient guarantee in the form of a surety, a deposit or some other appropriate instrument, covering the ultimate payment of customs duties for which the goods may be liable. The legislation of each Member shall make provisions for such circumstances.

**1.2 General**

1. In

distinguish final actions or determinations from provisional actions or determinations, they did specifically add the term 'final'.<sup>3</sup>

#### 1.4 "guarantee"

3. In *Thailand – Cigarettes (Philippines)*, the Panel considered the meaning of the term "guarantee" in the context of Article 13. The Panel stated:

"We will first examine the nature of a guarantee imposed in the context of customs valuation. The determination to impose a guarantee under Article 13 of the Customs Valuation Agreement is not a mandatory procedural step that needs to be taken to arrive at a final customs value. Rather, as the text of Article 13 stipulates, a guarantee is a tool in the form of a surety or a deposit that enables importers to withdraw their goods from customs when it becomes necessary for a customs office to delay the final determination of the customs value of the imported goods. A guarantee should also be sufficient to cover the ultimate customs duties for which the goods may be liable. In this context, we consider that the imposition of a guarantee is a distinct decision purported to play a specific role, namely to secure the payment of final customs duty. ...