

MINISTRY OF FINANCE SOCIALIST REPUBLIC OF VIETNAM
Independence - Freedom - Happiness

No. 118-2003-TT-BTC Hanoi, 8 December 2003

CIRCULAR
PROVIDING GUIDELINES ON DECREE NO. 60-2002-ND-CP OF THE GOVERNMENT DATED 6 JUNE
2002 ON DETERMINING DUTIABLE VALUE
OF IMPORTED GOODS IN ACCORDANCE WITH THE PRINCIPLES IN THE AGREEMENT ON
IMPLEMENTATION OF ARTICLE 7 OF THE GENERAL
AGREEMENT ON TARIFFS AND TRADE

Pursuant to the *Law on Export and Import Duties*;

Pursuant to Decree No. 60-2002-ND-CP of the Government dated 6 June 2002 on determining dutiable value of imported goods in accordance with the principles in the Agreement on implementation of article 7 of the General Agreement on Tariffs and Trade;

The Ministry of Finance hereby provides the following guidelines on Decree No. 60-2002-ND-CP:

Chapter I
General Provisions

I. Applicable entities:

Goods imported with a commercial contract for which dutiable value shall be determined in accordance with the guidelines in this Circular shall comprise:

1. Goods imported by enterprises or parties to partnerships who fall within the governing scope of the *Law on Foreign Investment in Vietnam*;
2. Imported goods which originated in a country, territory or national alliance (as announced by the Ministry of Finance) with which Vietnam has agreed to determine dutiable value in accordance with the principles in the Agreement on implementation of article 7 of the General Agreement on Tariffs and Trade; and other imported goods as decided by the Prime Minister of the Government.

Goods arrive at an import bordergate for the first time.

The date for determination of dutiable value of imported goods shall be the date on which the customs declarant registers his declaration of imported goods. The customs declarant shall make determination of dutiable value on the stipulated form and shall submit it to the customs office together with the declaration of imported goods.

When the customs office fixes dutiable value, it must notify the customs declarant thereof within the time limit for conducting customs procedures in accordance with law.

Determination of dutiable value of imported goods and order of applicability:

Determination of dutiable value shall be:

1. Transaction price of imported goods.

2. Transaction price of identical imported goods.

- Brothers-in-law and sisters-in-law.

2.8 A third party either directly or indirectly owning, controlling or holding five per cent or more of the voting shares in each party.

Parties associated with each other in business when one of the parties is the exclusive agent, distributor or assignor for the other party shall be deemed to have a special relationship if such relationship conforms with the provisions in this clause 2.

3. *Commission on purchase of goods* means the sum of money which a purchaser pays to the agent representing such purchaser overseas in order to carry out the trading services of the purchase of imported goods.

4. *Commission on sale of goods* means the sum of money which a seller pays to the agent representing such seller in order to carry out the trading services of the sale of exported goods.

5. *Brokerage fees* means the sum of money which a purchaser or a seller or both must pay to a broker to take on an intermediary role for services being the purchase and sale of imported goods.

6. *Copyright payments and licence fees* means sum(s) of money which a purchaser must pay either directly or indirectly to the person holding copyright or licensed to use products for which ownership of intellectual rights has been registered. For example money paid for a patent, copyright design, trademark, right to use a trademark, author's copyright or manufacturing licence.

7. A price shall be deemed to be *approximately the same* as another price if the difference between the two prices for objective reasons effects:

- The nature of the goods, [or] the nature of the industry manufacturing goods.

For example VINA mobile phones model CA are sold at 300 USD per unit at the beginning of a month but because of technological changes the same model is sold at 250 USD per unit at the end of the month. In this case, on comparison, oodworices sh9-5.9(a)xw6.1(. Fo)-7.32d2-5.91.15

manufacturer.

Imported goods which basically satisfy the conditions for being deemed identical imported goods but which have insignificant external differences such as colour, size and pattern which do not effect the price of the goods shall still be deemed to be *identical imported goods*.

Imported goods shall not be deemed to be identical if the manufacturing process uses technical designs, execution designs, aesthetic designs, implementation drawings, design drawings, mock-ups, sketches or other similar service products made in Vietnam which the purchaser provides to the seller free of charge.

9. *Similar imported goods* means imported goods which although they are not identical [to other imported goods] in every respect, still have the following same basic features:

- They are made from equivalent raw materials or materials and by the same manufacturing method.
- They have the same functions and use purpose.
- The product quality is similar.
- They are interchangeable in commercial transactions, in other words a purchaser would agree to replace one set of goods with the other.
- They are manufactured in the same country by the same manufacturer or authorized manufacturer and then imported into Vietnam.

Imported goods shall not be deemed to be similar if the manufacturing process uses technical designs, execution designs, aesthetic designs, implementation drawings, design drawings, mock-ups, sketches or other similar service products made in Vietnam which the purchaser provides to the seller free of charge.

10. *Goods sold immediately after import* means goods which the importer sells to the first purchaser on the domestic market, as from the date of importation.

For example: After importation, importer A re-sells the goods to the first domestic purchasers being M, N and K at different commercial levels, after which M, N and K continue to re-sell to purchasers being E, F and G. In this case, the goods which A sells to M, N and K are *goods sold immediately after import*.

11. *Unit price of goods sold in the largest quantity after importation* means the unit price of goods sold immediately after importation in the largest accumulated number on the same date as importation

Unit price	Volume/times sold	Accumulated number	Date of sales
750 VND/item	500 items		
	300 items		
	500 items		

16. *Review* means the customs office and the customs declarant exchange and provide information relevant to determining dutiable value, on request by the customs office.

Chapter II

Methods of Determining Dutiable Value of Imported Goods

I. Method of transaction price:

1. The price of imported goods must first and foremost be determined by the method of transaction price if the following conditions are satisfied:
 - 1.1 The purchaser has full rights to dispose and use the goods after they are imported. These conditions shall still be deemed to have been satisfied if the following restrictions exist:
 - 1.1.1 The purchase and sale of the goods must comply with the laws of Vietnam.
 - 1.1.2 The purchaser and seller agree on a place for sale of the goods after importation.
 - 1.1.3 Other restrictions which do not effect the value of the goods.
 - 1.2 The sale of goods or the price of goods does not depend on a number of conditions resulting in failure to determine the value of the subject goods whose dutiable value needs to be determined.

For example:

- The seller sets the price of imported goods on the condition that the purchaser will also purchase a fixed quantity of other goods as well.
- The price of imported goods depends on the price of other goods which the importer will re-sell to the exporter.
- The price of imported goods is formulated on the basis of a form of payment not directly related to the imported goods, for example when imported goods are goods sold as finished products which the seller provides to the purchaser on condition that the seller will re-accept a fixed quantity of finished products made from imported goods sold as such finished products.

If the purchase and sale of goods or the price of goods depends on one or more conditions but the purchaser has valid objective data to determine the monetary level of impact of such dependency, then these conditions shall still be deemed to have been satisfied. When determining dutiable value, then the sum reduced because of the impact of such dependency must be added to the trading price.

For example:

- The purchase price of goods A depends on the price of other goods which the importer re-sells to the exporter:

The exporter will agree to reduce the selling price to the importer of goods A by 2% if after putting the goods into production they produce goods B and 50% of goods B will be re-sold to the exporter at a price 1% less than the price for other purchasers. In this case, the transaction price may be agreed, and the 2% reduction must be added in order to determine the dutiable value of imported goods A.

1.3 After the re-sale, assignment or use of imported goods, the purchaser need not pay any monetary item from the sum collected and brought in from disposal of the imported goods, excluding any sum which must be added pursuant to clause 2.6 of section VII of this chapter.

1.4 The purchaser and seller do not have a special relationship, or if they do then such special relationship does not effect the transaction price. Clause 3 hereof provides for a consideration of the impact of a special relationship on the transaction price.

2. Determining dutiable value:

The dutiable value of imported goods shall be the transaction price, being the total sum the purchaser has paid or must pay either directly or indirectly to the seller in order to buy the imported goods, after adding or subtracting the adjusting items stipulated in section VII of this chapter.

The total sum the purchaser has paid or must pay either directly or indirectly to the seller in order to buy the imported goods, shall include the following items:

2.1 The purchase price set out in the commercial invoice.

A commercial invoice fixes the amount a purchaser must pay to buy imported goods.

If the purchase price set out in a commercial invoice includes items of reduction of price for an imported consignment of goods then these items shall be deducted when determining dutiable value, on condition that the price reduction is committed to writing before freight is arranged and that there are valid and legal vouchers for deducting such sum from the invoiced price and that such vouchers are submitted together with the declaration of imported goods.

For example:

- A first consignment of goods is imported on 1 July 2002, and the commercial invoice provides that the purchaser is entitled to a 3% discount and the commercial invoice is submitted

For example: An exporter has the following system of quantity discounts:

- *Purchase of from 1 to 50 products, no discount.*
- *Purchase of from 51 to 500 products, 5% reduction.*
- *Purchase above 500 products, 8% reduction.*

For example: An exporter has the following system of quantity discounts:

- *Purchase of from USD 50,000 to USD 100,000, 10% reduction.*
- *Purchase of from USD 100,000 to USD 500,000, 15% reduction.*
- *Purchase above USD 500,000, 23% reduction.*

(iii) A reduction according to the form and time of payment (payment discount):

For example: if the purchaser pays in cash he will receive a 3% discount on the invoice price, or if he pays immediately on delivery of the goods he will receive a 5% discount on the invoice price.

(iv) In addition to the above forms of price reduction, other forms of price reduction shall be considered for approval if they are consistent with international commercial custom and practice.

2.2 The sums a purchaser must pay which are not included in the purchase price set out in the commercial invoice, comprising:

2.2.1 Money paid in advance, or a deposit paid for manufacture, purchase and sale, freight or insurance of goods.

2.2.2 Indirect payments to the seller such as sums paid by a purchaser to a third party on request of the seller; or sums paid in the form of debt reduction.

3. Identifying the impact of a special relationship on the transaction price:

If the purchaser and seller have a special relationship, the transaction price shall not be immediately rejected but consideration shall be given to whether or not the essence of such special relationship effects the transaction price.

3.1 If the purchaser and seller have a special relationship but it does not effect the transaction price, then the customs declarant must declare this and shall be permitted to use the transaction price to determine dutiable value.

3.2 If based on information available at the customs office, the customs office suspects that a special relationship does effect the transaction price, then the customs office shall notify the customs declarant in writing. In this case, the customs declarant must prove that the special relationship does not effect the transaction price in order for the customs office to recognize application of the method of the transaction price.

3.2.1 In order to prove that the special relationship does not effect the transaction price, the customs declarant may show that the transaction price approximates one of the following

of export as the subject imported goods in accordance with the guidelines in clause 2 below.

must have a date of export within the period AI (from 2/3/2003 to 14/4/2003). Similar imported goods which have a date of import [literal translation] within the period AB shall not be selected.

2.2 Conditions on purchase and sale:

2.2.1 Conditions on commercial level and quantity.

2.2.1.1 The similar imported goods must have the same conditions on commercial level and quantity as the subject imported goods whose dutiable value is being determined.

2.2.1.2 If a consignment of similar imported goods with the same conditions on commercial level and quantity as the subject imported goods whose dutiable value is being determined cannot be found, then another consignment of similar imported goods with the same conditions on commercial level but different conditions on quantity shall be selected, and then the transaction price of the similar imported goods must be adjusted as if the same conditions on quantity applied as to the subject imported goods whose dutiable value is being determined.

period for selecting conditions on time
of export

period for selecting conditions on
time of export

For example:

The subject consignment of imported goods is purchased and sold at the retail commercial level with 300 products, it is entitled to a quantity discount, and its unit price is 50 VND/unit but does not satisfy the conditions for application of the method of the transaction price.

The consignment of similar imported goods also has the retail commercial level with 700 products, it is entitled to a quantity discount, and its unit price after discount is 49 VND/unit and this unit price is approved for application of the method of the transaction price.

The system of quantity discount which the seller provided to the purchaser in the transaction of importation of the similar goods was as follows:

- Purchase of from 1 to 200 products, sale at listed price (70 VND/unit).
- Purchase of from 201 to 500 products, sale at 90% of listed price.
- Purchase of from 501 to 1,000 products, sale at 70% of listed price.
- Purchase of 1,001 or more products, sale at 60% of listed price.

The subject consignment of imported goods has a quantity of 300 products, therefore a discount must be applied to the similar imported goods as if 300 products of the similar imported goods were purchased, and the

imported goods at 100% of listed price, and the dutiable value of the subject imported goods will be 70 VND/product.

2.2.1.3 If a consignment of similar imported goods with the same conditions on commercial level and quantity cannot be found; and if a consignment of goods with the same conditions on commercial level but different conditions on quantity cannot be found; then another consignment of imported goods with different conditions on commercial level but the same conditions on quantity shall be selected, and then the transaction price of the similar imported goods must be adjusted as if the same conditions on commercial level applied as to the subject consignment of goods.

For example:

The subject consignment of imported goods whose dutiable value is being determined is entitled to a commercial level discount for wholesale at the price of 400 VND/ton but does not satisfy the conditions for application of the method of the transaction price.

The method of the transaction price shall apply to this consignment of similar imported goods of the same quantity but at the wholesale commercial level with a unit price of 500 VND/ton.

The system of quantity discount which the seller provided to the purchaser in the transaction of importation of the similar goods was as follows:

- Sale to a wholesaler at 90% of listed price.

deducted from the transaction price. If a consignment of similar imported goods is not entitled to a commercial discount and a quantity discount to which the subject consignment of goods is entitled, then these discounts shall be deducted from the transaction price.

2.2.2 Conditions on route, method of freight and insurance:

The consignment of similar imported goods has the same route and freight method, or has been adjusted to the same route and freight method as the subject consignment whose dutiable value is being determined.

*For example:*The subject consignment of imported goods is transported by air. The consignment of similar imported goods is transported by sea, on CIF delivery conditions of 117.3 USD/goods unit, in which the price of goods C is 100 USD, insurance premium I = 0.3 USD, and freight F = 17 USD.

In this case, the freight costs of the similar imported goods must be adjusted to air freight conditions on the basis of the freight contract of the subject consignment or on the basis of a carriers price list. Supposing air freight costs are 23 USD/goods unit, then the transaction price of similar imported goods after adjustment to the same air freight conditions will be 123.3 USD/goods unit (100 + 0.3 + 23).

If there is a significant difference between insurance premiums then [the similar imported goods] may be adjusted to the same insurance conditions as the subject consignment.

2.3 When applying the method of the transaction price of similar imported goods, if one is unable to find similar imported goods manufactured by the same manufacturer or authorized manufacturer, only then shall consideration be given to goods manufactured by another manufacturer but they must still be from the same country of origin.

2.4 When determining dutiable value by this method and making the determination from two or more transaction prices of similar imported goods, then after making the adjustment to the same conditions on sale and purchase as the subject goods, the dutiable value shall be the lowest transaction price.

3. Data and information to be used to determine dutiable value by the method of the transaction price of similar imported goods:

3.1 When applying the method of the transaction price of similar imported goods, the customs declarant shall himself find a file on a consignment of similar imported goods which satisfy the conditions stipulated in clause 2 above as the basis for determining dutiable value.

The customs declarant shall lodge the following documents with the customs office:

3.1.1 Declaration of imported goods and declaration of price of similar imported goods (copy);

3.1.2 Freight contract or bill of lading of similar imported goods (copy, if there is an adjustment for these expenses);

3.1.3 Insurance contract or policy for similar imported goods (copy, if there is an adjustment for these expenses);

3.1.4 Commercial contract (copy); commercial invoice of similar imported goods (copy), price lists for selling export goods of the manufacturer or of the overseas seller (copy, if there is are adjustments for quantity or commercial level);

3.1.5 Other legal and valid files and vouchers which are necessary and relevant to a determination of dutiable value (if any).

3.2 When applying the method of the transaction price of similar imported goods, the customs office shall rely on information available at the customs office where the determination is being made and also on documents lodged by the customs declarant in order to determine dutiable value.

IV. Method of deductible price:

1. Determining dutiable value:

The dutiable value of imported goods shall be determined by the deductible price, which shall be the value determined from the unit selling price of the imported goods in the Vietnamese market after deducting reasonable expenses and profits received on sales of the imported goods.

2. Conditions for selecting unit selling price in the Vietnamese market:

2.1 The unit selling price in the Vietnamese market must be that of the subject imported goods whose dutiable value is being determined, but if no such unit selling price is available then the unit selling price of identical imported goods shall be taken and if that unit selling price is unavailable then the unit selling price of similar imported goods sold in the Vietnamese market shall be taken on condition that they are sold in their original state as when imported.

2.2 The unit selling price selected shall be the unit price of goods sold in the largest quantity after importation and sold to a domestic purchaser with whom there is not a special relationship.

3. Items which shall be deducted from the unit selling price:

3.1 Principles of deduction:

Any items which are deducted must be supported by available valid and legal accounting data and vouchers which have been entered into the accounting books in accordance with the accounting regime of Vietnam.

Any items which are deducted must be permitted to be accounted for within the scope of unit selling prices.

3.2 Deductible items:

3.2.1 Commission or profits and general expenses of conducting business in imported goods.

3.2.1.1 If the importer is the selling agent for a foreign business entity then the importer's commission shall be deductible.

If the selling agent is authorized by the foreign business entity to conduct a

then profits and general expenses of re-selling the imported goods shall be deductible.

General expenses shall include direct and indirect expenses servicing importation and sale of the goods in the Vietnamese market, for example marketing expenses, expenses of retaining and preserving the goods prior to sale, expenses of management of importation and sale of the goods and so forth.

General expenses and profits on sale of goods after importation shall be approved for deduction at a limit of 20% of turnover. Special lines of goods for which this deductible percentage is inappropriate shall move to the next method for determining dutiable value.

3.2.2 Freight, insurance premiums and expenses for other operations relevant to transportation of goods after importation, such expenses to comprise:

3.2.2.1 Freight, insurance premiums and other expenses relevant to transportation of goods from the bordergate to the warehouse of the importer or to

5.6 Other data necessary to check the determination of dutiable value as requested by the tax office.

IV. Method of calculated price:

1. Determining dutiable value:

2.4.2.3 Tools, instruments, framework, frame moulds, frame samples and other similar products used to manufacture the imported goods.

2.4.2.4 Design drawings, technical drawings, aesthetic designs, developmental designs, execution designs, sample designs, plans, outlines and similar services products which are made/provided overseas and used to manufacture the imported goods.

2.4.3 Determining value of subsidized items:

2.4.3.1 The value of subsidized items shall be determined as follows:

2.4.3.1.1 If subsidized goods and services are purchased from someone without a special relationship in order to provide to the seller then the value of the subsidized item is the purchase price of the goods.

costs of the repairs was 100 USD, then the value of this subsidized item becomes 800 USD.

2.4.3.2.4 Where a purchaser sells a subsidized item at a reduced price to the exporter, then the reduced price factor must be added to the dutiable value.

For example, if the purchase price of a subsidized item is 500 USD, and the importer sells it to a manufacturer overseas for 300 USD for use during manufacture of import goods then the subsidized item to be added to the dutiable value is 200 USD.

2.4.3.2.5 If after the manufacture of import goods scrap and excess materials are collected from subsidized goods then the value of materials so collected shall be deducted from the value of the subsidized item.

The value of subsidized items shall include expenses relating to purchase and sale, insurance and transportation to the place of manufacture of import goods.

2.4.4 Allocation of subsidized items to import goods.

2.4.4.1 Principles of allocation of subsidized items:

2.4.4.1.1 The value of subsidized items must be fully allocated to import goods.

2.4.4.1.2 Valid and legal vouchers must be prepared for allocation.

2.4.4.2 Method of allocation of subsidized items: 223817.6(7[-.3(s:2234 -16.ugoyat69a0e valu)-alu)-5.

products.

2.4.4.2.3 Total allocation to the initial consignment of imported goods.

For example, subsidized item A valued at 1,000 USD is used to manufacture 2,000 products. In the initial delivery of goods, the seller delivers 300 products to the purchaser. The customs declarant may allocate all of the 1,000 USD to the 300 products.

2.4.4.2.4 Allocation in accordance with the principle of gradual reduction or gradual increase:

For example, the subsidized item to be allocated is 6,000 USD, and the total number of products manufactured pursuant to an agreement between the purchaser and the seller is 3,000 products.

The customs declarant may choose the following method of allocation by gradual reduction: the initial consignment of imported goods is 1,000 products, value allocated is 3,000 USD; the second consignment of imported goods is 1,000 products, value allocated is 2,000 USD; and the final consignment of imported goods is 1,000 products, value allocated is 1,000 USD.

The customs declarant may choose the method of allocation by gradual increase: the partial value allocated to the initial consignment is 1,000 USD; the partial value allocated to the second consignment is 2,000 USD; and the partial value allocated to the final consignment is 3,000 USD.

2.4.4.2.5 The customs declarant may use other methods of allocation on condition they comply with the above-mentioned principles of allocation.

2.5 Copyright payments, licence fees:

2.5.1 Copyright payments and licence fees relating to the subject goods whose dutiable value is being determined must be added to dutiable value when the following conditions are satisfied:

2.5.1.1 Payment of copyright payments and licence fees is a condition of purchase and sale of the imported goods.

true copy of the voucher or document showing payment of copyright payments and licence fees and of the permit from the person holding copyright or from the person with the right to issue the licence.

2.5.1.3 Copyright payments and licence fees are not yet included in the invoiced

goods.

2.7.1 If a consignment of goods contains many different types and the vouchers for freight do not break down expenses for each type, the customs declarant shall allocate these expenses in the following order:

- (i) Allocation on the basis of the carriers price list.
- (ii) Allocation on the basis of volume of goods.
- (iii) Allocation on the basis of proportio

1. That the customs office retains confidentiality of commercial information supplied to it, including information on a purchaser, seller, agent, domestic purchaser, domestic re-selling price or manufacturing price of imported goods.
2. To request the customs office to guide determination of dutiable value and to provide written notice of the methods and basis it has used to fix dutiable value.
3. To provide proof of the accuracy and truthfulness of values declared if the customs office so requests.
4. To lodge complaints about decisions of the customs office fixing dutiable value.
5. To make a written request to the customs office to change the order of applicability of the method of deductible price and the method of calculated price.

II. Obligations of customs declarants:

1. To rely on the file of the consignment of imported goods and on principles and methods for determining dutiable value set out in this Circular to fully and accurately declare expenses relative to purchase and sale of imported goods, and to themselves fix the dutiable value on the stipulated form.
2. To submit declarations of dutiable value and copies of valid and legal vouchers used for determining same together with their declarations of imported goods. To submit data and provide information relevant to determining dutiable value on request by the customs office.
3. To submit to checks by the customs office and to co-operate in checking the contents of declarations.
4. To be liable for the accuracy and truthfulness of declarations and for the results of determinations of dutiable value of imported goods.
5. A declarant shall be responsible if there is no recipient at the address registered by the declarant in his declaration of imported goods when the post office delivers documents from the customs office to such address.

III. Rights and obligations of customs offices:

1. To retain confidentiality of commercial information relevant to declared values on request by declarants, unless the law requires provision of information to relevant agencies.
2. To guide declarants to comply with Decree No. 60-2002-ND-CP and this Circular.
3. To provide written notice of the methods and basis it has used to fix dutiable value on written request from declarants.
4. To provide declarants with the stipulated forms for declaration of dutiable value; to arrange printing, issuance and distribution of same.
5. To request declarants to submit vouchers relating to purchase and sale and payment for goods in order to prove the accuracy and truthfulness of declared values, and to compare copies with originals where appropriate.
6. To fix dutiable values.
- 6.1 The customs office shall fix dutiable values in the following cases:

6.1.1 The declarant relied on invalid, illegal or incomplete vouchers when determining dutiable

value.

- 6.1.2 The declarant failed to declare or declared incorrectly the price paid or payable or items adjustable pursuant to section VII of chapter II.
- 6.1.3 The declarant failed to comply with provisions on determining dutiable value in Decree No. 60-2002-ND-CP and this Circular.

2. Time-limit for conducting a review: A review shall be conducted after a consignment of imported goods has cleared customs but within a time-limit of 15 days from the date the post office delivers a notice to the declarant. In necessary cases both parties may agree to change this time-limit but a final decision shall rest with the customs office.

3. Procedures for a review:

3.1 The customs office shall prepare contents, data and vouchers for a review. The head of a Customs Division or higher level shall make a review decision.

3.2 The customs office shall provide written notice to a declarant it manages about a review, advising contents of the review, time and location so that the declarant may prepare the relevant data.

3.3. Conducting the review:

3.3.1 The customs office and the declarant shall deal with each other/exchange opinions on contents of the review.

3.3.2 The declarant shall provide information, data and vouchers to the customs office pursuant to the notice about the review sent to the declarant.

3.4 On the termination of a review, both parties must sign minutes of the review which must contain all the contents of the review in accordance with the form in the Appendix to this Circular.

3.5 Dealing with results of a review: Within 5 days after the date of termination of a review, the customs office shall deal with the results of the review and notify the declarant.

3.5.1 If the review fails to take place because the declarant fails to appear as required by the notice and the declarant also fails to inform the customs office of the reason therefor, the customs office shall fix dutiable value and notify the declarant for implementation.

3.5.2 If the declarant clarifies the truthfulness and objectivity of the items requested, then the value declared shall be approved.

3.5.3 If the declarant fails to clarify the truthfulness and objectivity of the items requested, then the customs office shall fix dutiable value and notify the declarant for implementation.

3.5.4 If the customs office remains suspicious about the truthfulness of the value declared but there are insufficient grounds for rescinding it, then the value declared shall still be approved. The file of the consignment shall be transferred to the appropriate

1. Customs declarants shall have the right to lodge complaints about decisions fixing dutiable values with competent State bodies in accordance with law. Complaints must specify reasons and grounds. While awaiting resolution of a complaint, a customs declarant must comply with the decision of the customs office fixing the dutiable value.

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