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Committee on Customs Valuation

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**NOTIFICATION UNDER ARTICLE 22 OF THE AGREEMENT ON IMPLEMENTATION OF
ARTICLE VII OF THE GENERAL AGREEMENT ON TARIFFS AND TRADE 1994****RESPONSES OF HONDURAS TO QUESTIONS FROM THE UNITED STATES
CONTAINED IN DOCUMENT G/VAL/Q/HND/1****HONDURAS**

The following communication, dated 20 January 2022, is being circulated at the request of the delegation of Honduras. The documents referred to were shared with the United States.

With respect to Checklist Question 2, do Honduras and the other RECAUCA Parties intend to amend RECAUCA Article 195 and 196 based on the text in CVA Article 4? If so, when could the amendment be expected to be adopted?

The Central American technical group on customs valuation, at the request of the CAUCA and RECAUCA Drafting Committee, reviewed the thirty-one (31) articles of the CAUCA and RECAUCA, including Articles 195 and 196. Following discussions, it was decided by all member States that the original text would be maintained.

Pursuant to Circular DARA-SVA-157-2016 of 16 December 2016, please explain where on Forms DARA-SVA-003 and DARA-SVA-004 for "INADMISIBILIDAD DEL VALOR DECLARADO" there is a space to explain to the importer the grounds for doubting the truth or accuracy of the particulars or documents produced in accordance with Decision 6.1 Regarding Cases where Customs Administrations have Reasons to Doubt the Truth or Accuracy of the Declared Value. Does the importer have an additional opportunity to respond before being provided a final decision in writing?

Circular DARA-SVA-157-2016 of 16 December 2016 has already been repealed. The customs administration provision "DISPOSICION ADMINISTRATIVA ADUANAS-DNOA-082-2020" of 7 July 2020 is not in force, which contains updated versions of the above-mentioned forms. The legal bases for this provision are Article 17, note to Article 1(1) and paragraph 6 of Annex III to the Agreement on Implementation of Article VII of the General Agreement on Tariffs and Trade (GATT) of 1994, Articles 204 and 205 of the RECAUCA and Decision 6.1 of the Committee on Customs Valuation.

Both forms include a space to explain to the importer THE REASONS AND GROUNDS WHY THE INFORMATION DID NOT DISPEL THE REASONABLE DOUBT AS TO THE DECLARED VALUE, which is not an explanation as to why there may be reasons to doubt the truth or accuracy of the particulars or documents produced in accordance with Decision 6.1.

RECAUCA Articles 204 and 205 establish the time periods for the customs service to request or demand the information it considers necessary or to inform the importer of any decision taken, as well as for the importer to present the information; as a result, no additional time is provided for other than that stipulated in the legal regulations in force.
