

GATT/WTO 관세평가 협정 해설

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관세평가 협정

- 협정의 구조
 - 거래 가격의 산정
 - 대체 가격의 산정 및 적용 순서

1. GATT VII조

2. (a) The value for customs purposes of imported merchandise should

- be based on the actual value of the imported merchandise, or
of like merchandise, and
- not be based on the value of merchandise of national origin or
on arbitrary or fictitious values.

(b) "Actual value" should be the price at which, at a time and place determined by 수입국,
sold or offered for sale in the ordinary course of trade under fully
competitive conditions.

If the price is governed by the quantity in a particular transaction, the price to be considered
should uniformly be related to (i) comparable quantities, or
(ii) quantities in which the greater volume is sold

(c) (b) 적용 불가시의 관세 평가..should be based on the nearest ascertainable equivalent of such value

3. 관세 평가액 ..should not include the amount of any internal tax exempted or relieved within the country of origin or export,

4. (a) 환율 적용시 .. shall be based i) on the par value as established pursuant to IMF or

ii) on the rate of exchange recognized by the Fund, or

iii) on the par value established in accordance with a special exchange agreement

(b) ii), iii) 적용 불가시, rate shall reflect effectively the current value of such currency in commercial transactions

2. WTO 관세평가협정(GATT VII조 집행 협정)

Article 1 관세평가 가격은 거래 가격

1. 거래가격 정의

- transaction value = price actually paid or payable for the goods
when sold for export to the country of importation
adjusted in accordance with the provisions of Article 8,
- provided that:
 - (a) no restrictions as to the disposition or use,
 - other than restrictions (i) imposed or required by law or by the public authorities in 수입국;
 - (ii) limit the geographical area in which the goods may be resold; or
 - (iii) do not substantially affect the value of the goods;
 - (b) sale or price is not subject to some condition or consideration for which a value cannot be determined
 - (c) no part of any subsequent resale, disposal or use by the buyer will accrue directly or indirectly to the seller,
 - unless an appropriate adjustment can be made
 - (d) the buyer and seller are not related,
 - if related, transaction value is acceptable under the para. 2

2. 구매자 판매자 상호 관련시

(a) 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 influenced, importer shall be given opportunity to respond

(b) 거래가격 shall be accepted, whenever the importer demonstrates that such value closely approximates to one of the following occurring at or about the same time

(i) 거래가격 to unrelated buyers of identical or similar goods for export to the same country of importation

(ii) customs value of identical or similar goods as determined under Article 5;

(iii) customs value of identical or similar goods as determined under Article 6;

due account for differences in commercial levels,

quantity levels,

elements in Article 8 and

costs incurred by the seller in sales not related + not incurred in sales related.

(c) para 2(b) to be used at the initiative of the importer and only for comparison purposes.

Substitute values may not be established

Article 8 1조 가격에 가산할 요소

1. ..shall be added to the price actually paid or payable:

(a) the following, .. incurred by buyer but not included in the PAPP:

(i) commissions and brokerage, except buying commissions;

(ii) 해당 수입물품과 동일체로 취급되는 용기의 비용;

(iii) the cost of packing whether for labour or materials;

(b) the value of i) ~ iv) goods and services 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

to the extent that such value has not been included in PAPP:

(i) materials, components, parts and similar items incorporated in the imported goods;

(ii) tools, dies, moulds and similar items used in the production of the imported goods;

(iii) materials consumed in the production of the imported goods;

(iv) engineering, development, artwork, design work, plans and sketches,

- undertaken elsewhere than in the country of importation and

- necessary for the production of the imported goods

(c) royalties, licence fees that the buyer must pay,

as a condition of sale of the goods being valued,

to the extent that ..not included in PAPP;

(d) the value of any .. subsequent resale, disposal or use of the imported goods

that accrues ..to the seller.

2. .. shall provide for the inclusion in or the exclusion from the customs value, in whole or in part, of

the following: (입법재량)

(a) the cost of transport.. to the port or place of importation;

(b) loading, unloading and handling charges associated with the transport ..to the port or place of importation; and

(c) the cost of insurance.

3. Additions to PAPP shall be made on the objective and quantifiable data.

4. No additions shall be made ... except as provided in this Article.

Article 2 1조 적용 불가시의 customs value

(a) transaction value of identical goods

- sold for export to the same country of importation and
- exported at or about the same time

(b) 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

Where no such sale is found, the transaction value of identical goods

sold at a different commercial level and/or

in different quantities,

adjusted to take account of differences level, quantity, shall be used,

2. Where 수입국내 운송,하역,보험료 included in the transaction value,

- differences in such costs between the imported & the identical goods... shall be taken account

3. If, more than one transaction value of identical goods, the lowest shall be used

Article 3 1~2조 적용 불가시의 관세 평가

1. (a) transaction value of similar goods ..2(a) 조건 동일

(b) the transaction value of similar goods ...2(b) 조건 동일

2. 2.2., 2.3 동일

Article 4 1~3조 적용 불가시, 5조 적용, 5조 적용 불가시 6조, 수입자 요청시 6조-5조순 적용

Article 5

1. (a) ..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,
 - subject to deductions for the following:
 - (i) either the commissions usually paid or agreed to be paid or
the additions usually made for profit and general expenses;
 - (ii) usual costs of transport, insurance, associated costs incurred within the country of importation;
 - (iii) costs and charges referred in 8.2(수입국내 운송/하역/보험); and
 - (iv) customs duties and other national taxes by reason of the importation or sale of the goods.
- (b) 수입시기에 판매된 동종, 유사상품 부재시의 관세 평가
shall be based on the unit price at which the imported goods or identical or similar imported goods are sold
in 수입국 in the condition as imported
at the earliest date after 평가 대상품 수입일 but before 수입일 이후 90일
2. 수입 상태로 판매된 동종, 유사 상품 부재시, if the importer so requests,
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 수입국 who are not related to 판매자,
 - due allowance for value added by processing and
 - the deductions provided for in para 1(a)

Article 6 1조~5조 적용 불가시의 관세 평가

1. shall be based on a computed value

Computed value = the sum of:

- (a) 해당 물품의 생산에 사용된 원자재 비용 및 조립이나 그 밖의 가공에 드는 비용 또는 그 가격
 - (b) 수출국 내에서 해당 물품과 동종·동류의 물품의 생산자가 수입국에 수출하기 위하여 판매할 때 통상적으로 반영하는 이윤 및 일반 경비에 해당하는 금액
 - (c) cost or value of all other expenses to reflect the valuation option chosen by the Member under 8.2
2. No Member may require or compel any person not resident in its own territory
to produce for examination, or to allow access to,
any account or other record for the purposes of determining a computed value.
생산자 제출 정보는 may be verified in another country (if agreed) by the authorities of the country of importation
with the agreement of the producer

Article 7 1조~6조 적용 불가시의 관세 평가

1. ..shall be determined using reasonable means and
on the basis of data available in the country of importation.
2. ..shall not be determined on the basis of:
 - (a) the selling price in the country of importation of goods produced in such 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 of Article 6;

- (e) the price of the goods for export to a country other than the country of importation;
- (f) minimum customs values; or
- (g) arbitrary or fictitious values.

3. customs value determined in this Article and the method ...shall be informed to importers, if requested

Article 9 통화 환산 필요시의 환율

1. .. shall be duly published by 수입국 당국 and
shall reflect the current value of such currency in commercial transactions in terms of 수입국 통화
2. shall be in effect at the time of exportation or the time of importation.

Article 10 제출된 비밀 정보의 보호 의무

Article 12 관세 평가 관련 법규 공표 의무

Article 13 관세 평가 결정 전 통관

the importer shall be able to withdraw the products on provision of sufficient guarantee

Article 14 부속서

Article 15 용어 정의

1. (a) "customs value of imported goods" means the value of goods for the purposes of levying ad valorem duties of customs;
(b) "country of importation" means country or customs territory of importation; and
(c) "produced" includes grown, manufactured and mined.
2. (a) "identical goods" means goods which are the same in all respects, including physical characteristics, quality and reputation.
 - Minor differences in appearance would not preclude goods otherwise conforming to the definition from being regarded as identical;
- (b) "similar goods" means goods which, .. 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;
- (c) I.G & S.G 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)(iv) of Article 8
 - because such elements were undertaken in the country of importation;
- (d) "identical goods" or "similar goods" shall be produced in the same country as the goods being valued;
- (e) goods produced by a different person shall be taken into account only when there are no identical goods or similar goods produced by the same person as the goods being valued.

3. "goods of the same class or kind" means goods which
 - fall within a group or range of goods produced by a particular industry or industry sector, and
 - includes identical or similar goods

4. 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.

Article 16 수입자의 관세 평가 석명 요청권

Article 17 관세 평가 당국의 조사 권한

.. shall have the rights to satisfy themselves as to the truth or accuracy of any statement, document or declaration presented for customs valuation purposes.

Article 18~24 기타 행정 조항