granted the importer for advertising, warranty, and other selling expenses. Consequently, an "uplift" or percentage increase in the invoice price is applied for valuation purposes. This "uplift" ranges between 1 and 10 per cent and varies among countries; it is sometimes negotiated between customs authorities and traders, and it may be arbitrary.[51]

Customs valuation in the United States is more complex than in any of the industrial countries. The United States has two sets of valuation provisions containing nine different bases of valuation, and their complexity undoubtedly has a restrictive effect on trade.[52] According to a 1961 study,[53] approximately 91 per cent of U.S. import invoices were appraised under the new set of valuation provisions introduced in 1958. More than 96 per cent of these invoices, or 87 per cent of all invoices, were appraised on the basis of "export value," which is very similar to "normal price" under the Brussels Definition, as both contemplate transactions between independent buyers and sellers for export to the country concerned. In transactions between related parties, "export value" may be adjusted in a manner similar to uplifts applied under the Brussels Definition. The principal difference between the two is that "normal price" includes all charges to the port of importation (c.i.f.), but "export value" is the ex-factory or port-of-shipment price in the country of exportation (f.o.b.).

[51] Arbitrary valuation is particularly true in cases of the "sole buyer," i.e., cases where a related firm is the only importer of a product. In such cases, the customs appraiser has no other transactions to guide his determination of "normal price." The International Chamber of Commerce has concluded that "of all the difficulties created by the Brussels Definition of Value, the most widespread and important is that of its application [uplift] to goods imported by 'sole buyers.'" See International Chamber of Commerce, *The Brussels Definition of Value, The Case of the "Sole Buyer"* (February, 1963), p. 5. See also, International Chamber of Commerce documents 131/128 and 131/129, March 4 and 20, 1964, which contain the Customs Co-operation Council's criticism of this brochure, and the reply of Marcel Dreyfus of the International Chamber of Commerce. For a critical discussion of other aspects of the Brussels Definition, see International Chamber of Commerce, *Customs Valuation of Imported Goods*, a Review of the Brussels Definition and of its Application (February, 1959).

[52] For an explanation of U.S. valuation and other customs provisions, see U.S. Treasury Department, Bureau of Customs, *Exporting to the United States* (Washington, D.C.: U.S. Government Printing Office, March, 1965).

[53] See U.S. Treasury Department, Bureau of Customs, *An Evaluation of: Mission, Organization, Management* (December, 1964), p. VI–24.