

# THE GOVERNMENT OF THE REPUBLIC OF MOLDOVA

## DECISION for the approval of the Regulation on the module declaring the customs value of the goods

**no. 974 of 15.08.2016**

*(effective 19.11.2016)*

<b>The act is to be amended by:</b>	<b>In force</b>
- <a href="#">Decision no.705 of 27.12.2019</a> <i>The Regulation is amended and supplemented</i>	01.03.2020

In accordance with the provisions of the Association Agreement between the Republic of Moldova, on the one hand, and the European Union and the European Atomic Energy Community and their Member States, on the other, ratified by [Law no. 112 of July 2, 2014](#) (Official Monitor of the Republic of Moldova, 2014, no. 185-199, art. 442), as well as for the execution of the provisions of chapters I, III and IV of the [Law no.1380-XIII of November 20, 1997](#) regarding the customs tariff (republished in the Official Gazette) of the Republic of Moldova, special edition of January 1, 2007), as amended and supplemented, the Government

## REGULATIONS on how to declare the customs value of the goods

The Regulation on the way of declaring the customs value of goods transposes Article 29 (3) of Council Regulation (EEC) No 2913/92 of 12 October 1992 establishing the Community Customs Code , published in the Official Journal of the European Union L 302 of 19 October 1992 and partially transposes Title V of Commission Regulation (EEC) No 1454/93 of 2 July 1993 laying down provisions for the application of Council Regulation (EEC) No 2913/92 establishing the Code Community Customs , published in the Official Journal of the European Union L 253 of 11 October 1993.

The regulation on the way of declaring the customs value of the goods, approved by the Government Decision no.974 / 2016 (Official Gazette of the Republic of Moldova, 2016, no. 266-276, art.1057), as subsequently amended, amend as follows:

1) the harmonization clause will have the following content:

“This Regulation transposes articles 129-133, 135-142 and 144 of the Commission Implementing Regulation (EU) No. 2015/2447 of 24 November 2015 laying down rules for the implementation of certain provisions of the Regulation ( EU) No 952/2013 of the European Parliament and of the Council establishing the Customs Code of the Union, published in the Official Journal of the European Union L 343 of 29 December 2015, as

last amended by the Implementing Regulation (EU ) 2018/604 of the Commission of April 18, 2018. ";

2) throughout the text, the words "from this Regulation" are excluded;

## I. GENERAL PROVISIONS

**1. The** Regulation on the mode of declaring the customs value of goods (hereinafter - the Regulation) establishes the way of determining and declaring the customs value of the imported goods, as well as the procedure for checking the correctness of the customs value determination.

The customs body will develop a national database for determining the customs value, used as a tool based on the concept of evaluation and management of the potential risk regarding the correctness of the declared customs value.

**2.** If the goods declared for release for free circulation are part of a larger quantity of similar goods purchased in the context of a single transaction, the price paid or payable in accordance with Article 11 of [Law no. 1380-XIII from November 20, 1997](#) on the customs tariff is a price calculated proportionally, according to the quantities declared in relation to the total quantity purchased.

A proportional distribution of the actual price paid or payable also applies in the case of partial loss or damage, due to the influence of natural factors during the transport, handling and / or storage of the goods, before customs clearance, if these factors are confirmed. by documents issued by the carrier, the insurance company, the police body and / or another competent body for the respective situations.

After the release of the goods, the modification by the seller, in favor of the buyer, of the price actually paid or payable for them is taken into account for the purpose of establishing the customs value according to Article 11 of the Law on the customs tariff, in the case in which at the request of the customs body it is demonstrated:

a) that these goods were defective at the time of acceptance of the customs declaration; and

b) that the seller has modified the price in accordance with the contractual guarantee obligation provided by the sale-purchase agreement concluded before the goods are released for free circulation; and

c) that the defect of the mentioned goods was not taken into account in the corresponding sale-purchase contract.

The actual price to pay or payable for goods, as amended in accordance with paragraph three of this point, shall be taken into account only if this change has taken place within twelve months from the date of acceptance of the declaration for release for free circulation of the goods.

If, until the goods are released for free circulation, it is established on the basis of the physical control act or the preliminary verification act, that the quantities of goods actually established are smaller compared to the quantities entered in the documents related to the import transaction, the value in customs is determined according to the data of the documents that accompanied the goods.

The recalculation of the customs value and of the import rights, respectively, is carried out at the written request of the declarant, with the presentation of the following documents: the new invoice issued by the seller / shipper with reference to the previous invoice; the bank document confirming the restitution of the payment for the goods under // or the agreement between the parties stating that the payment remains for the next deliveries or the missing goods will be delivered later; the customs document from the exporting country confirming the rectification of the quantity of goods exported; other documents, on the declarant's own initiative, attesting the settlement of the claims.

point 2 is supplemented by a paragraph with the following content:

"If, until the place of entry in the customs territory of the Republic of Moldova, situations have arisen that have led to the diminution of the quantity of the goods, a documentary justified fact, the customs value is determined for the goods actually declared."

**3.** If the actual price paid or payable established according to art.11 of the Law on customs tariff includes an amount that represents an internal tax due in the exporting country on the goods to be evaluated, this amount is not included in the value in customs provided that the customs body can be shown that the respective goods have been exempted from this tax for the benefit of the buyer.

For the purpose of this point, the internal tax payable in the exporting country represents a tax (a payment) made in the exporting country on the goods to be evaluated, which will be refunded to the buyer, provided that the goods are exported.

If, at the time of customs clearance, the amount mentioned in paragraph one of this point is different from the price for the declared goods and the buyer demonstrates to the customs body by presenting the invoice and the payment receipt (natural persons) or the bank document confirming the refund of this tax on the account (persons legal) as proof that the respective goods were exempted from this tax for the benefit of the buyer, the refunded amount is not included in the customs value.

If at the time of customs clearance the evidence referred to in paragraph 3 is missing - the tax referred to in paragraph one of this point shall be included in the customs value.

The recalculation of the customs value and of the import duties respectively shall be made at the written request of the declarant, provided that the requirements specified in paragraph three of this point are respected.

**4.** For the purposes of Article 11 of the Law on Customs Tariff, the customs value of the imported goods constitutes the transaction value, respectively the actual price paid or payable for the goods when they are sold for export to the Republic of Moldova. The fact that the goods that are the object of a sale are declared to be released for free circulation is considered as sufficient indication that they were sold for export to the Republic of Moldova.

In the case of successive sales before evaluation, only the last sale that led to the introduction of the goods on the customs territory of the Republic of Moldova or the sale that takes place on the customs territory of the Republic of Moldova before the release of the goods, is such an indication. In the case of successive sales, the provisions of point 9 of this Regulation apply.

In the case of the use of goods outside the customs territory of the Republic of Moldova between the date of sale and the date of release for free circulation, it is not required that the customs value be the transaction value.

**5.** The actual price paid or payable consists of the sum of the payments made or to be made by the buyer to or for the benefit of the seller for the imported goods and includes all payments made or to be made as a condition of the sale of the goods imported by the buyer to the seller or by the buyer to a third party to fulfill an obligation of the seller. The payment does not have to be compulsory in the form of a transfer of money. Payment can be made by credit or a negotiable instrument and can be made directly or indirectly.

The activities, including those of marketing, undertaken by the buyer on his own account, other than those for which an adjustment is provided for in article 11 paragraph (1) of the Law on customs tariff, are not considered to be an indirect payment to the seller, even if they can be considered for the benefit of the buyer or have been undertaken by agreement with the seller, and their cost is not added to the actual price to be paid or payable when establishing the customs value of the imported goods.

For the purposes of paragraph two of this point, "marketing activities" means all activities related to the advertising and promotion of the sale of the goods in question, as well as all activities related to the related guarantees. Such activities carried out by the buyer are considered to be undertaken on his own account, even if they result from an obligation that rests with the buyer on the basis of an agreement with the seller.

**6.** For the purposes of art.11 paragraph (4) letter b) of the Law on the customs tariff, when the sale of the goods and the value of the transaction depend on the respect of certain conditions, but whose value can be determined regarding the goods to be evaluated, this value is considered as indirect payment of a part of the actual price paid or payable, made by the buyer to the seller, as long as the condition or the benefit in question does not refer:

- 1) neither to any activity mentioned in point 5 paragraph two of this Regulation;
- 2) to any item that is added to the actual price to be paid or payable in accordance with the provisions of Article 11 paragraph (1) of the Law on customs tariff.

**7.** If the containers mentioned in art.11 paragraph (1) letter b) the second indent of the Law on customs tariff, are subject to repeated imports, at the request of the declarant, their cost is broken down accordingly, according to with generally accepted accounting principles.

**8.** For the purposes of art.11 paragraph (1) letter c) the fourth indent of the Law regarding the customs tariff, the research costs and the preliminary design sketches are not included in the customs value.

**9.** The customs authority has the right not to determine the customs value of the goods imported on the basis of the transaction value method, if, in accordance with the procedure referred to in paragraph two of this point, it has reasonable doubts that the declared value does not represent the total amount, payable or payable, mentioned in art.11 of the Law on customs tariff.

In the situation referred to in paragraph one of this point, the customs body is entitled to request additional information in accordance with points 27 paragraph five and 29 points two of this Regulation. If these doubts persist, before making a decision, the customs body shall inform in writing, at the written request of the declarant, of the

reasons on which these doubts are based and give a reasonable period of response, but which will not exceed the deadline. provided in art.199 of the [Customs Code of the Republic of Moldova no.1149-XIV of July 20, 2000](#) . The decision taken by the customs body is communicated in writing to the person concerned. The disagreement regarding the decision of the customs body does not exempt the declarant from the obligation to comply with the established requirements.

The additional documents and information to confirm the customs value will be requested according to the normative acts, issued by the Customs Service.

point 9 will have the following content:

" **9.** If the customs body has good suspicions that the declared transaction value represents the total amount paid or payable as mentioned in article 11 paragraph (1) of the Law on the customs tariff , the declarant is requested to provide further information, in accordance with point 27 paragraph five and point 29 paragraph two.

If, after receiving the additional information or in the absence of a response, the suspicions are not eliminated, the customs body may decide that the customs value cannot be determined, in accordance with Article 11 paragraph (1) of the Law on the customs tariff .

The decision taken by the customs body is communicated in writing, subject to the provisions of Article 7 paragraph (4) of the Law on the customs tariff . The disagreement regarding the decision of the customs body does not exempt the declarant from the obligation to comply with the established requirements.

For the purposes of this point, "justified suspicions" may be considered:

- 1) inconsistencies or irregularities found in the documents and / or information presented for customs clearance;
- 2) identification of the risks managed by the Customs Service. "

**10.** For the purposes of articles 12 and 14 of the Law on customs tariff (the transaction value of identical goods), the customs value is determined by correlation with the transaction value of some identical goods sold under the same commercial conditions and approximately in the same quantities with of the goods to be evaluated. In the absence of such a sale, the customs value is determined by correlating with the transaction value of the identical goods sold under different commercial conditions and / or in different quantities, adjusted to the differences that may result from the commercial conditions and / or quantities, provided that these adjustments can be made on the basis of the evidentiary elements that clearly establish the soundness and accuracy of the adjustment.

If the expenses stipulated in art.11 paragraph (1) letter a) of the Law regarding the customs tariff are included in the transaction value, this value is adjusted to the significant differences that may exist between the related expenses, by a on the one hand, the goods to be evaluated and, on the other hand, the identical goods in question, which come from different distances and different modes of transport.

For the purpose of this point, the "transaction value of imported identical goods" represents a customs value previously established in accordance with Article 11 of the Law on customs tariff, adjusted in accordance with paragraphs one and two of this point.

11. When applying Articles 13 and 14 of the Law on Customs Tariff (the transaction value of similar goods), the customs value is determined by correlating with the transaction value of similar goods within a sale under the same and approximately commercial conditions. in the same quantities as for the goods under evaluation. When no such sale is identified, the value of the transaction with similar goods sold under other trading conditions and / or in different quantities, adjusted to reflect differences that may result from trading conditions and / or quantities, is applied, provided that such adjustment is it can be done on the basis of evidence which clearly establishes the soundness and accuracy of the adjustment.

If the expenses provided by art.11 paragraph (1) letter a) of the Law on the customs tariff are included in the transaction value, this value is adjusted to the significant differences that may exist between the related expenses, on the one hand. , the goods to be evaluated and, on the other hand, similar goods in question, which result from differences in distance and different modes of transport.

For the purpose of this point, the "transaction value of similar imported goods" represents a customs value previously established in accordance with Article 11 of the Law on the customs tariff, adjusted in accordance with paragraphs one and two of this point.

12. When applying Article 15 of the Law on customs tariff, the determination of the customs value of the goods is based on the unit sales price in the territory of the Republic of Moldova, which is established according to the requirements provided in the same article.

For the purposes of Article 15 of the Law on Customs Tariff, the unit price with which the imported goods are sold in the largest total quantity represents the price at which the largest number of product units is sold to persons who are not in interdependence relations. with the persons from whom they buy the goods in question, at the first commercial level after import at which such sales are made.

For the purposes of art.15 paragraph (2) of the Law on customs tariffs, the "closest date" is the date on which sales of imported or identical or similar imported goods are made in an amount sufficient to establish the price unitary.

## **II. PROVISIONS CONCERNING FEES AND LICENSES**

13. For the purposes of Article 11 paragraph (1) letter d) of the Law on customs tariffs, royalties and license fees represent, in particular the payment for the use of rights related to:

a) the production of imported goods (patents, designs, models and manufacturing technologies, etc.); or

b) the export sale of imported goods (trade or factory marks, registered models, etc.); or

c) use or resale of imported goods (copyrights, manufacturing processes inseparably incorporated into imported goods, etc.).

When establishing the customs value of the imported goods in accordance with Article 11 paragraph (1) letter d) of the Law on the customs tariff, the royalties or license fee shall be added to the actual price paid or payable only if this payment:

a) is related to the goods subject to evaluation; and

b) is a condition of the sale of these goods.

**14.** If the imported goods constitute only an element or a component of the goods produced in the Republic of Moldova, an adjustment of the actual price paid or payable for the imported goods shall apply only if the royalties or the license fee refer to these goods.

If the goods are imported in unassembled state or before resale they are subjected only to simple operations, such as dilution or packing, this does not prevent the royalties or license fee from being considered as referring to the imported goods.

If the royalties or the license fee partly refer to the imported goods and partly to other elements or components added to the goods after import or after the services or services after the import, the corresponding breakdown is made only on the basis of objective and quantifiable data, according to the note interpretation related to art.11 paragraph (2) mentioned in annex no.4 to the Law on customs tariff.

**15.** Royalties or license fees which refer to the right to use a trademark or trade mark shall be added to the actual price paid or payable for the imported goods only if:

1) the license fee or license refers to goods that are resold in the same state or which are subjected only to simple operations after import; and

2) the goods are marketed under the mark, applied before or after import, for which a royalty or license fee is paid; and

3) the buyer does not have the freedom to procure these goods from other suppliers that are not in interdependence with the seller.

**16.** If the buyer pays royalties or the license fee to a third party, the conditions referred to in point 13 paragraph two of these Regulations shall be considered fulfilled if the seller or a person dependent on him asks the buyer to make this payment.

**17.** If, according to the contractual clauses, the method of calculating the value of a royalty or a license fee relates to the price of the imported goods, it is presumed that the payment of this royalty or license fee refers to the goods to be evaluated, if does not prove otherwise.

If the value of a license fee or license fee within the meaning of Article 11 paragraph (1) letter d) of the Law on the customs tariff, is calculated independently of the price of the imported goods, the payment of the license fee or license fee, it also refers to the goods to be evaluated.

**18.** For the purpose of art.11 paragraph (1) letter d) of the Law on the customs tariff, the country of residence of the beneficiary of the payment of the license fee or license is not taken into account.

**19.** If the goods are purchased from a person and the license fee or license fee is paid to another person, the payment of the respective shall be considered a condition of the sale of the goods. These provisions are also specific in a multinational group when the seller or a person associated with it asks the buyer to make that payment when the goods are purchased from one member of the group, and the fee must be paid to another member of the same group. Similarly, the same rule also applies when the seller is the beneficiary of a license of the recipient of the royalty, and the latter controls the conditions of sale.

**20.** If the sale-purchase contract does not explicitly stipulate the obligation to pay royalties and license fee, payment is considered an implicit condition of the sale, if the buyer is not entitled to buy the goods from the seller, and the seller it is not right to sell the goods without paying the license fees and fees by the buyer to the license holder.

**21.** If, according to art.11 paragraph (1) letter d) of the Law regarding the customs tariff and the provisions of the present chapter the royalties or the license fee are included in the customs value and at the moment of customs can be identified, these payments are declared together with other constituents of the customs value.

In case if, according to art.11 paragraph (1) letter d) of the Law regarding the customs tariff and the provisions of the present chapter the royalties or the license fee are to be included in the customs value, but at the moment of customs clearance according to these contractual clauses cannot be determined, the declarant has the right to declare a value in provisional customs

In the situation referred to in paragraph two of this point, the definitive determination of the customs value is postponed and the goods are placed in free circulation provided that the declarant:

a) is obliged, on the basis of the Commitment Declaration, completed in accordance with annex no.1 to this Regulation and accepted by the customs body, with the annexation of all relevant documents, to declare the import rights related to the value of the royalties or the license fee immediately, but no longer, no later than 5 working days from the *de facto* date of the respective payment; and

b) is a sufficient guarantee that will cover the import rights calculated from the estimated value of the royalties or license fee, based on the contractual conditions.

The declaration and payment of the import rights related to the value of the royalties or license fee established definitively shall be made at the written request of the declarant by the customs body drawing up the regularization decision.

In order to draw up the regularization decision and ensure the distribution of the value of the license fee or license according to the articles of the respective customs declaration, the declarant is obliged to make available to the customs body all the constituent elements regarding the name, quantity, unit of measure, reference number of the customs declaration in detail or pursuant to art.36 of the [Customs Code](#) is entitled to declare and pay the import rights on the basis of the tariff classification of the goods for which the highest customs duty is levied.

Failure to pay the import rights related to the value of the royalties or license fee within the term established in paragraph three letter a) shall be sanctioned according to Section 39 of the [Customs Code](#) . In this case, the customs body proceeds to execute the guarantee.

### **III. PROVISIONS CONCERNING THE PLACE OF INTRODUCTION ON THE CUSTOMS TERRITORY OF THE REPUBLIC OF MOLDOVA**

**22.** For the purposes of Article 11 paragraph (1) letter a) of the Law on customs tariff, "place of introduction" represents:

1) for the goods transported by air - the destination airport or the first airport in the territory of the Republic of Moldova, where the aircraft carrying the goods has landed and their unloading takes place;

2) for goods transported by rail or by road - the place where the first border crossing point of the Republic of Moldova is located;

3) for the goods transported by river - the port of unloading;

4) for goods transported in other ways - the place where the land border of the customs territory of the Republic of Moldova is crossed.



#### IV. PROVISIONS CONCERNING TRANSPORTATION EXPENSES

**23.** For the purpose of applying Article 11 paragraph (1) letter a) of the Law regarding the customs tariff, the following shall be taken into account:

1) if the transport is carried out with different types of transport, the costs for each type of transport are taken into account;

2) when the goods are invoiced at a single destination price, the costs related to the transport in the Republic of Moldova are not deducted from this price;

3) If the transport is free or is provided by the buyer, the transport costs to the place of introduction, are calculated according to the tariffs provided in point 24, applied for the same type of transport and are included in the customs value. In the absence of such information the tariff is calculated on the basis of the data on the transport costs declared previously for the same mode of transport, distance traveled and quantity (volume) transported;

points 2) and 3) will have the following content:

“2) if the goods are transported by the same means of transport to a point located beyond the place of entry on the customs territory of the Republic of Moldova, within the meaning of point 22, the customs value will not include the transport costs incurred in the territory customs of the country, provided that they are distinct (indicated separately) from the price paid or payable for the goods, accompanied by their documentary justification;

3) if the transport is insured with the buyer's own or rented means, the transport expenses to the place of introduction are declared according to the usual tariff, applied as a rule for the same modes of transport. In the event that this information is not available, the transport costs are calculated and declared by including the following elements:

a) the cost of fuel and lubricants for the tour and / or return journey (including the corresponding VAT);

b) cost of authorizations;

c) the expenses related to the depreciation of the means of transport (tractor head and semi-trailer), reported on each transport day;

d) expenses for salaries and related contributions;

e) daytime and accommodation (as appropriate), calculated according to the provisions of the Regulation regarding the delegation of employees of the entities from the Republic of Moldova, approved by Government Decision no. 10/2012 ;

f) the expenses of compulsory insurance of the means of transport, reported on each transport day;

g) the compulsory insurance expenses for the movement outside the territory of the Republic of Moldova, related to the number of crossings;

h) taxes for the use of roads outside the territory of the Republic of Moldova;

i) the expenses for the customs processing of the goods in the exporting country (as the case may be);

j) the expenses for loading, unloading and transhipping the goods, including the costs for storage, to the place of introduction in the territory of the Republic of Moldova (as the case may be);

k) the cost of insuring the goods (as the case may be);

l) the commercial addition of 5% of the total of the aforementioned expenses. ”;

is supplemented by sub-item 3<sup>1</sup>) with the following content:

“3<sup>1</sup>) if the transport is free and / or if the calculation specified in sub-item 3 is not presented, the transport costs to the place of introduction shall be identified by the customs body on the basis of the previously declared transport costs for the same method of transport, transport, distance traveled, weight / volume transported, temperature regime required for transporting goods. If more than one transport is found, the smallest of these values is used.

The provisions of this point will be taken as a basis of calculation and in the case when it is found in the subsequent control that the declared transport costs are under-invoiced or have been declared wrong. ”;

4) when the customs declaration in detail comprises several articles, the expenses for the transport, loading, unloading, reloading, transshipment of goods are distributed directly proportional to the gross weight of the goods;

5) the expenses for the insurance of the goods are distributed directly proportional to their value.

**24.** The body of the central public administration in the field of transport and / or the specialized institutions in the field presents to the Customs Service the existing tariffs applied for various modes of transport.

point 24 is repealed;

**25.** The postal costs paid up to the place of destination for the goods sent by post are fully included in the customs value of these goods, except for the additional postal costs charged in the Republic of Moldova.

## **V. PROVISIONS CONCERNING THE EXCHANGE RATE**

**26.** If in order to establish the customs value of the imported goods, the conversion from a foreign currency is required, according to art.127 of the [Customs Code](#) , the official exchange rate of the Moldovan leu established by the National Bank of Moldova at the date of the occurrence of the customs obligation is applied.

## **VI. STATEMENT OF ELEMENTS AND DOCUMENTS TO BE PRESENTED**

**27.** In order to declare the customs value established in accordance with Article 11 of the Law on customs tariff, the declarant draws up and submits a declaration for the customs value on a form DV1, according to the model in annex no.2 to this Regulation. If, in more detail, the customs declaration contains more than three articles, the DV1 form is accompanied by one or more complementary sheets.

It is specifically requested that the declaration for the customs value referred to in paragraph one of this point be made by the declarant or his representative who holds all relevant elements. The DV1 form is completed according to the Instruction regarding the completion of the declaration for the customs value, according to annex no.3 to this Regulation.

The declaration for the customs value shall be submitted to the customs body by the person mentioned in paragraph two of this point, on his own responsibility, together with the customs declaration in detail.

Where, the customs value of the goods is established in accordance with Articles 12-17 of the Law on Customs Tariff, the person referred to in paragraph two of this point declares the customs value in the customs declaration in detail and provides the customs body with the relevant information In this regard.

Submitting to the customs body the declaration of value in accordance with paragraph one of this point is equivalent to committing the responsibility of the person mentioned in paragraph two, in relation to:

- a) the accuracy and completeness of the elements included in the declaration; and
- b) the authenticity of the documents presented in support of these elements; and
- c) providing any additional information or documents necessary to establish the customs value of the goods.

**28.** Except in cases where this is indispensable for the correct collection of import rights, the declaration provided for in point 27 paragraph one of this Regulation will not be submitted:

- a) if the customs value of the goods imported in a transaction does not exceed the equivalent of 5000 euros, provided that they do not represent fractional or multiple transactions from the same consignor for the same consignee;
- b) in case of placing the goods under certain customs destinations exempted / suspended from the payment of the import rights, except for the tax for customs procedures;
- c) in the case of the introduction of the goods by the natural persons;
- d) if the declarant holds the status of authorized economic agent (AEO).

In the case of imports of goods of the same type provided by the same seller to the same buyer under the same commercial conditions, the customs body is entitled not to request the DV1 value declaration for each import transaction. It is deposited whenever the circumstances of the transaction change.

If it is found that the conditions set out in paragraphs one and two of this point are not met and / or the customs body has identified the risk regarding the inaccuracy of the declared value, it is entitled to request the declarant to complete and submit a DV1 form.

**29.** In order to confirm the customs value of the imported goods, the declarant submits documents according to the provisions of point 29 <sup>1</sup> of the Regulation for the application of the customs destinations provided by the [Customs Code](#) of the Republic of Moldova, approved by the [Government Decision no.1140 of November 2, 2005](#) .

In case the customs body detects inconsistencies or irregularities between the data contained in the documents presented by the declarant and / or if the Customs Integrated Information System identifies the selectivity criterion based on the risk management process, pursuant to the provisions of art. 7 paragraph (2) ) of the Law on

the customs tariff and point 29 <sup>2</sup> of the Regulation for the application of the customs destinations provided by the [Customs Code](#) of the Republic of Moldova, the customs body is entitled to request the declarant additional data and information, depending on the specific of the transaction.

The declarant, on his own initiative, has the right to present other documents, in order to confirm the announced customs value.

point 29 is supplemented by a paragraph with the following content:

"The documents presented in order to confirm the declared customs value will cumulatively contain the following data:

- a) the identification data of the seller and the buyer of the goods;
- b) the name of the goods, the quantity, the price for each unit and the total value of the goods;
- c) signature of the issuing person;
- d) the number and date of issue of the invoice;
- e) conditions and method of payment;
- f) the reductions and conditions of their application, as the case may be;
- g) the conditions and the delivery time;
- h) the nature of the transaction (commercial / non-commercial). ";

**30.** Except in cases where the DV1 Value Declaration is not filed, according to the provisions of point 28 of this Regulation, a copy of DV1, attached to the customs declaration in detail, shall be kept by the customs body.

### **ARE YOU COMING. CUSTOMS VALUE CONTROL PROCEDURE**

**31. The** verification of the correctness of determining the customs value of the imported goods is carried out based on the customs body's assessment of the determined / potential risks in completing the import transactions of the goods.

**32.** When determining the customs value of the goods imported on the basis of the transaction value, the customs value of the goods corresponds to the transaction value, which is equal to the price paid or payable for the imported goods, adjusted to the value of the elements provided in Article 11 paragraph. (1) of the Law on the tariff, if they have not previously been included in the value of the goods.

If the declared customs value is determined according to the transaction value method, the customs body checks the customs declaration and the accompanying documents presented, to ensure that:

- a) at presentation DV1 the data of the last correspond to the data from the customs declaration in detail and to the data from the commercial and transport documents;
- b) the declared value of the transaction, based on the data from the documents presented are correct, complete;
- c) the declared ones are described in detail and unequivocally, being presented sufficient data specifying the trademark, in case of its existence;
- d) the data in the documents presented do not contain contradictory data;
- e) the customs value of the declared goods is similar to that of other importers who have declared identical or similar goods based on the transaction value;

f) all the documents of transport of the goods are presented to the customs body and these documents fulfill all the conditions of delivery, including the payments related to handling, transport, transshipment, storage, according to the conditions of delivery and their costs;

g) according to groups C and D of the delivery conditions established by the International Chamber of Commerce according to INCOTERMS norms, the price paid or payable of the goods to be evaluated includes the cost of transport, including the costs related to the transport;

h) were indicated all the costs incurred by the buyer in accordance with Article 11 paragraph (1) of the Law on customs tariff, as elements to be included in the customs value;

i) the goods may be subject to commissions or royalty and license fees;

j) the goods to be evaluated, before they were presented for free circulation, were not resold and if the value of the declared transaction is not less than the value of the goods related to the previous sale;

k) the declared value for goods intended for release for free circulation, which were previously placed in a suspensive customs regime or kept in warehouses in free economic zones is real and is not less than the invoiced value declared in the initial customs regime with all the elements included constitutive of the customs value (unless the price was influenced by physical wear and / or moral aging);

l) the goods to be evaluated are not part of some free deliveries: donations, gifts, samples;

m) there are no restrictions regarding the rights of the buyer on the evaluated goods, except for the restrictions allowed by article 11 paragraph (4) letter a) of the Law regarding the customs tariff;

n) the sale of the goods and the value of the transaction do not depend on compliance with certain conditions or benefits whose value cannot be determined, with reference to the goods to be evaluated;

o) the participants in the transaction are not interdependent persons, except when their interdependence does not influence the value of the transaction;

p) other risk factors established according to the nature and specificity of the transaction.

point 32 shall have the following content:

" **32.** When determining the customs value of the goods imported on the basis of the transaction value, the customs value of the goods corresponds to the transaction value, which is equal to the price paid or payable for the imported goods, adjusted to the value of the elements provided for in Article 11 paragraph (1) of the Law on Customs Tariff , if they have not previously been included in the value of the goods.

If the declared customs value is determined on the basis of the transaction value method, the customs body verifies the customs declaration and the accompanying documents presented, taking into account the following aspects:

a) matching the data in the customs declaration in detail and the data in the documents presented by the declarant with the data and information specified in DV1;

b) a detailed description of the goods and unambiguous, with the presentation of sufficient data for this purpose, including the specification of the trademark, in case of its existence;

c) lack of contradictory data or irregularities in the documents presented;

d) the correctness of the data from the documents presented regarding the conditions of delivery of the imported goods, according to the INCOTERMS rules;

e) declaring, depending on the specificity of the transaction, the elements to be included in the customs value incurred by the buyer within the meaning of Article 11 paragraph (1) of the Law on customs tariff ;

f) mentioning the conditions for granting the reductions, as the case may be;

g) the declared customs value for goods intended for release for free circulation, previously placed in a suspensive customs regime or in free economic zones, is not less than the invoiced value declared in the initial customs regime (unless the definitive price of the commodity is established on the basis of stock quotes or the price of the commodity was influenced by physical wear and / or moral aging), with the adjustment (as the case may be, depending on the specific nature of the transaction) to the value of the elements provided for in Article 11 paragraph (1) of the Law on customs tariff ;

h) lack of non-commercial transactions: donations, gifts, samples;

i) lack of restrictions regarding the rights of the buyer on the goods evaluated, except for the restrictions allowed in art.11 paragraph (4) letter a) of the Law regarding the customs tariff ;

j) the lack in the transaction of sale-purchase of conditions or benefits whose value cannot be determined;

k) lack of interdependence relations between the participants in the transaction, except when the interdependence does not influence the transaction value;

l) lack of identified risk factors, depending on the nature and specificity of the transaction, based on the risks managed by the Customs Service. ”;

**33.** If the customs value is declared by the application of articles 12-17 of the Law on the customs tariff, the customs body verifies the customs declaration and the documents / information presented by the declarant in this respect to ensure the correctness of the value determination in customs and the application of the method chosen in accordance with its characteristic provisions.

If the declared customs value corresponds to the provisions of application of the method chosen by the declarant, the customs body accepts the declared value and method.

When the customs value determined by the declarant does not comply with the provisions for applying the chosen method, the customs body shall act in accordance with the procedure referred to in point 34 paragraph two of this Regulation.

in point 33 paragraph three, the text “the procedure referred to in point 34 paragraph two of this Regulation” is replaced by the text “of the provisions of art.8 paragraph (3) of the Law regarding the customs tariff ”;

**34.** If the provisions for applying the transaction method according to Article 11 of the Law on customs tariff are fulfilled, at least one of the risk factors specified in point 32

paragraph 2 of this Regulation is not established, at the same time, no considerable discrepancies are found by comparing the identical or similar goods previously imported with those to be evaluated, the customs body accepts the transaction method.

In case of non-observance of the provisions of paragraph one or in the situation referred to in point 33 paragraph three of this Regulation, the transaction method cannot be accepted and the customs body informs the declarant, by handing over the inspection document about:

a) the necessity of presenting the additional documents / information for the confirmation of the customs value within the term that will not exceed the provisions of art.199 of the [Customs Code](#) ; or

b) the right to declare the customs value of the goods by applying the methods provided by articles 12-17 of the Law on the customs tariff with the right to place the goods in free circulation; or

c) the right of the declarant to establish a sufficient guarantee with the right to place the goods in free circulation.

point 34 will have the following content:

“ **34** . In case the provisions of the transaction method are fulfilled according to art.11 of the Law on the customs tariff , as well as following the verification of the aspects referred to in point 32 paragraph, the conformity of the declared data is established, the customs body accepts the method of transaction.

In case of non-observance of the provisions of paragraph one, the customs body informs the declarant by handing over the inspection document about:

1) the necessity of presenting the additional documents / information to confirm the customs value within the term that will not exceed 2 working days; or

2) the right to declare the customs value of the goods by applying the methods provided in art.12-17 of the Law on the customs tariff with the right to place the goods in free circulation; or

3) the right of the declarant to establish a sufficient guarantee with the right to place the goods in free circulation. ”;

shall be supplemented by point 34 <sup>1</sup> with the following content:

“ **34** <sup>1</sup> . Upon presentation by the declarant of the documents and / or of the additional information to confirm the declared customs value, the customs body shall make entries in the inspection document, with their express indication. ”;

**35.** If the declarant presents the additional information and / or documents and after examining them the suspicions regarding the validity of the declared customs value are removed, the customs body accepts this value.

**36.** When the declarant provides the additional documents and / or information, but after examining them the suspicions regarding the veracity of the declared customs value are not removed and / or potential risk factors persist (considerable discrepancies established by comparing the value of the goods to be evaluated with the value of the identical goods or the similar one) or the declarant does not submit additional documents and / or information within the established term, the customs body informs the declarant by handing over the inspection document, about:

a) the right to declare the customs value of the goods through the consecutive application of the methods provided by articles 12-17 of the Law on the customs tariff; or

b) the obligation of the declarant to establish a sufficient guarantee in the size established by the customs body.

For the purpose of paragraph one of this point, the declarant is informed by the customs body within a maximum of one working day from the moment of the presentation of the additional documents and / or information, but at least one day before the expiry of the term provided by art.199 of the [Customs Code](#) , and in the case of not presenting the documents - immediately upon expiration of the deadline set for their presentation.

point 36 shall have the following content:

“ **36** . When the declarant provides the additional documents and / or information, but after examining them the suspicions regarding the veracity of the declared customs value are not removed or the declarant does not present within the established term additional documents and / or information, the customs body shall include in the inspection document the justified reason of not accepting the transaction method and gives the declarant the possibility to respond in writing within 4 hours from the receipt of the inspection document, with the presentation of the corresponding evidence. Subject to the provisions of art.8 paragraph (4) of the Law regarding the customs tariff regarding the disclosure of confidential information and data protection, at the request of the declarant, the customs body notifies regarding the acts and information that are the basis for not accepting the transaction method. Following the examination of the response submitted by the declarant, the customs body decides on the acceptance / non-acceptance of the declared customs value. In the event that the relevant evidence cannot be presented within the term provided for in art.199 of the Customs Code , the declarant may request the establishment of the sufficient guarantee with the right to place the goods in free circulation, in accordance with the provisions of art.17 <sup>2</sup> of the Law on customs tariff .

In case the suspicions are eliminated, the declared customs value will be accepted and the respective entries will be made on the inspection document, which will be notified to the declarant.

If the suspicions regarding the veracity of the declared customs value are not eliminated, the customs body informs the declarant by submitting the inspection document about the impossibility of determining the customs value according to article 11 of the Law on the customs tariff , granting the declarant the right to declare the customs value of the goods through the consecutive application of the methods provided for in art. 12-17 of the Law on the customs tariff , with the granting in this respect a term of 4 hours.

shall be supplemented by point 36 <sup>1</sup> with the following content:

“ **36** <sup>1</sup> . The customs body, within the meaning of points 35 and 36 (1), examines the additional documents presented and informs the declarant by the inspection document, within 4 hours after their presentation, and in case of not presenting the



requested documents - immediately after the deadline expires established for their presentation. ";

**37.** In the cases specified in point 36 of this Regulation, the goods are placed in free circulation, as follows:

a) for point 36 paragraph one letter a) - making changes by the declarant in the customs declaration in detail with the application of another method of customs assessment accepted by the customs body and payment of import rights; or

b) for point 36 paragraph one letter b) - the declaration by the declarant of a sufficient guarantee.

point 37 shall have the following content:

“ **37.** In the case specified in point 36 paragraph four, the goods are placed in free circulation when the modifications in the customs declaration are made in detail with the application of another method of determining the customs value provided in art.12-17 of the Law on the tariff customs , accepted by the customs body, and payment of import rights.

For the purpose of paragraph one the declarant is entitled to use the information available to him, with the presentation of the customs body of the conclusive documents, as the case may be.

If, within the term provided for in point 36 paragraph four, the declarant does not submit information indicated in paragraph two, the customs body determines the customs value of the goods by the consecutive application of the methods provided in art.12-17 of the Law regarding the tariff customs , with the execution of the respective mentions in the inspection document, which is brought to the notice of the declarant. ";

shall be supplemented by point 37 <sup>1</sup> with the following content:

“ **37** <sup>1</sup> . The request to apply the procedure for postponing the definitive determination of the customs value is made by submitting a written request by the declarant (or in electronic form by using the electronic data processing techniques, with authentication by applying the electronic signature) to the responsible customs post the perfection of customs documents. The customs body examines the request and informs the declarant by the inspection document about its acceptance / non-acceptance, within 4 hours from the reception.

If, pursuant to art.17 <sup>2</sup> paragraph (1) and / or paragraph (8) of the Law on the customs tariff , the impossibility of applying the procedure for postponing the definitive determination of the customs value, the customs body informs by the inspection document the declarant on the justified reason for the refusal and proceeds according to point 36.

When the customs body disposes of the procedure for postponing the definitive determination of the customs value, the goods are placed in free circulation under the conditions regulated by art.17 <sup>2</sup> of the Law on the customs tariff . ";

**38.** According to art.172 paragraph (4) of the Law on customs tariff, the sufficient guarantee represents the difference between the import rights calculated on the basis of the customs value of the goods, determined by the customs authority on a provisional

basis, and the import rights calculated on based on the customs value declared by the declarant.

**39.** The sufficient guarantee is lodged until the customs clearance is granted, in one of the forms provided for in art.17<sup>2</sup> paragraph (3) of the Law regarding the customs tariff.

**40.** In the case provided for in point 37 letter b) of the present Regulation, the import rights calculated on the basis of the value announced by the declarant are transferred to the state budget, the guarantee offered by a money deposit is transferred to the treasury account of guarantees, and the bank guarantee or the customs broker guarantee shall be completed at the customs office where the import formalities are carried out before the customs clearance is granted.

**41.** The guarantee constituted by a money deposit is transferred to the bank requisites established by the Ministry of Finance.

**42.** If the declarant disposes of the establishment of the sufficient guarantee through a bank guarantee or the customs broker's guarantee, it is presented in original and is annexed to the customs declaration of import of the goods.

**43.** The guarantee of the customs broker is ensured by depositing a money deposit according to the provisions of point 41 of this Regulation or by a letter of guarantee constituted by the account of the global guarantee provided by art.163 paragraph (2) letter c) of the [Customs Code](#) .

**44.** The bank guarantee or the customs broker guarantee shall contain the following mandatory elements:

- a) the name, fiscal code and legal address of the guarantor;
- b) the number and date of the global bank guarantee, if the guarantee is constituted by the customs broker on behalf of the global guarantee;
- c) the name, fiscal code and address of the authorizing officer;
- d) the name, fiscal code and address of the beneficiary;
- e) the term of validity of the guarantee;
- f) the registration number of the customs declaration of import of the goods for which the guarantee is constituted;
- g) the sum of the import rights guaranteed in Moldovan lei;
- h) bank accounts from which the guaranteed amount for the payment of import rights is incontestable;
- i) the irrevocability of the security lodged.

**45.** In case the bank guarantee does not include the registration number of the import customs declaration for which it is constituted, at the same time as its presentation, the declarant submits a notification specifying the number of the respective declaration.

**46.** The bank guarantee or the customs broker's guarantee is received in the original by the customs official responsible for the processing, and on the copy of the declarant is inscribed "originally received and annexed to the customs declaration no .  from\_", with the application of the personal signature and stamp.

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**47.**For the establishment of the sufficient guarantee, the customs body establishes a provisional value by using the information it holds at the time of customs assessment (for example, the data on the prices of identical or similar goods whose customs

clearance it has previously carried out, the prices of goods production in the country import, information provided by the customs body in the country of export based on international cooperation agreements, prices of goods from the external trade circuit, prices of producers, including those placed on official websites, other offers of prices existing on the Internet, catalogs containing the detailed description of the goods, stock quotes, data on the admissible levels of commissions, discounts, benefits, transport tariffs, expert conclusions, etc.).

**48.** After the release of the goods for which a guarantee has been released for free circulation, the definitive customs value is established after examining the documents related to the import transaction and / or presented additionally at the request of the customs body, or presented by the declarant on his own initiative. . If the information contained in the documents presented does not attest to the actual value of the goods, for the establishment of the definitive customs value, the customs body takes control actions through post-clearance audit and / or administrative request to the customs authority of the country of dispatch regarding the verification of the accuracy of the value of the goods. export. The customs body will carry out the procedure for establishing the customs value with definitive character within the term of validity of the guarantee, established according to art.17<sup>2</sup> of the Law on customs tariff.

point 48 shall have the following content:

**“ 48 .** After placing the goods for which a guarantee has been released for free circulation, the customs value is established after examining the documents related to the import transaction and / or presented additionally at the request of the customs body or presented by the declarant on his own initiative.

The customs body shall examine the documents submitted additionally by the declarant within a period which shall not exceed 14 working days from the date of their presentation. If the information contained in the documents presented does not attest to the declared customs value, the customs body is entitled to take control actions by post-clearance audit and / or administrative request to the customs authority of the country of dispatch regarding the verification of the accuracy of the export value. The customs body will carry out the procedure of establishing the customs value with definitive character within the term of validity of the guarantee, according to art.17 <sup>2</sup> of the Law on the customs tariff .

The decision of the customs body regarding the customs value of the goods placed in free circulation with the constitution of the sufficient guarantee can be applied also in the subsequent transactions with the same type of goods, if they are performed by the same seller to the same buyer, under the same commercial conditions.

In the situation when, until the expiration of the term established in art.17 <sup>2</sup> paragraph (7) of the Law on the customs tariff , the declarant does not present documents to confirm the declared value, the customs body proceeds to execute the guarantee. In this case, the provisionally established customs value shall be definitive and the operation of placing the goods under the customs procedure shall be deemed to have been completed. ";

**49.** If, following the undertaking of the actions referred to in point 48 of this Regulation, the declared customs value is demonstrated, the customs body determines the definitive customs value corresponding to the declared value.

In the situation referred to in paragraph one of this point, the customs body informs the declarant by the inspection document, within three working days after the decision is taken, about the confirmation of the declared value and about the disposition of the refund of the constituted guarantee.

In case the sufficient guarantee was established by bank guarantee or the customs broker guarantee, the original of the guarantee is returned to the declarant. The copy of the guarantee letter is written "the original returned to the declarant" and is authenticated by the declarant, after which the copy is annexed to the customs declaration in detail.

In the event that, the sufficient guarantee was constituted by a money deposit, the declarant is entitled to request the restitution of the money means in the account of the future obligations towards the national public budget or to his bank account.

**50.** If, following the undertaking of the actions referred to in point 48 of this Regulation, the declared customs value is not demonstrated, the customs body determines the definitive customs value based on the information held.

In the situation provided for in paragraph one of this point, the customs body draws up the regularization decision according to the provisions of art.127<sup>13</sup> of the [Customs Code](#) , with the collection in whole or in part of the sufficient guarantee established.

in point 50, paragraph one is supplemented with the text ", with the informant of the declarant by the inspection document";

## **VIII. PROVISIONS FOR THE APPLICATION OF THE RESERVATION METHOD**

**51.** The determination of the customs value by the reserve method is based on the principles of determining the customs value applied to the methods provided for in articles 11-16 of the Law on the customs tariff, but with a reasonable flexibility in application, within the meaning of the interpretative notes to art. 17 to this law, respecting the succession of the application of customs valuation methods, established by art. 10 of the Law on customs tariff.

**52.** The customs value determined by applying the reserve method is based, in priority, on the customs values of the same or similar goods, with the application of a reasonable flexibility in this respect, according to the requirements of art.17 of the Law on the customs tariff. For the selection of identical or similar goods, the priority basis is taken into account the transactions for which the customs value was accepted on the basis of the transaction value.

**53.** If the customs body identifies values for the same or similar merchandise to be evaluated by applying the reserve method, for establishing the customs value and for the purpose of avoiding fictitious or arbitrary values, it is adjusted according to the commercial level or quantity, according to the interpretative notes to articles 12 and 13 of annex no.4 to the Law on customs tariff.

**54.** When determining the customs value by the reserve method as a valuation basis, authentic information specified in point 47 of this Regulation will be used, which

does not contravene the provisions of Article 17 paragraph (3) of the Law on customs tariff.

point 54 is supplemented by a paragraph with the following content:

“At the written request of the declarant, the customs body informs in writing about the customs value determined by applying the provisions of art.17 of the Law on the customs tariff , with the indication of the data in a depersonalized way, used as a basis for evaluation.”;

**55.** If the customs value of the means of transport used cannot be determined by the consecutive application of the methods for determining the customs value, specified in articles 11-16 of the Law on customs tariff, they are evaluated on the basis of reserve value. To this end, the customs body uses the information available at the time of assessment. Depending on the determining characteristics of the evaluated means of transport, its value is adjusted according to model, brand, technical condition, degree of wear, ie: year of manufacture, mileage, route, endowment of the means of transport, previous training in road accident , flood or any other damage present at the time of introduction.

When determining the customs value of the machines used by applying the reserve method, the customs body will evaluate the goods according to the make, model, year of manufacture, degree of wear (technical state), dismantling costs, packaging, delivery conditions, transport mode.

The declarant on his own initiative may present to the customs body and other documents for establishing the customs value of the means of transport and the machines used.

## **IX. PARTICULARITIES CONCERNING THE VERIFICATION OF CORRECTITUDE DETERMINATION OF THE VALUE IN CUSTOMS IN THE FRAMEWORK OF THE CUSTOMS PROCEDURE ELECTRONIC GOODS IMPORT**

**56.** In the procedure of the electronic customs clearance of import goods, in order to ensure the verification of the correctness of the customs value determination, the procedure of this Regulation is respected, with the presentation to the customs body of all the documents necessary to confirm the customs value in electronic format with the application of the digital signature both by the declarant and the customs official, according to the [Law no.91 of May 29, 2014](#) on the electronic signature and the electronic document and the [Government Decision no.904 of November 13, 2013](#) "On the procedures for electronic customs clearance of goods".

*[Pct.56 modified by Hot.Guv. no.709 from 07.07.2018 , in force 20.07.2018]*

## **X. PROVISIONS CONCERNING TRADE DISCOUNTS**

**57.** The commercial reduction, in order to determine the customs value according to the provisions of art.11 of the Law on the customs tariff, is accepted if at the moment of import it:

- 1) it is assigned to the goods to be evaluated; and
- 2) it is justified by indicating it in the invoice and the sale-purchase contract, in case it was concluded, with the mention of the conditions of the grant.

**58. The** reduction for the advance payment is accepted if:

- 1) corresponds to the general applicable level; and
- 2) the payment of the goods to be evaluated, with the reflection of the reduction, is performed at the time of the evaluation, a fact confirmed by the presentation of the bank document denoting this payment.

**59. The** reduction granted after the customs valuation date (for example, at the end of the quarter, semester or year) is not taken into account for the purpose of determining the customs value.

points 57-59 will have the following content:

" **57.** In order to determine the customs value, according to the provisions of art. 11 of the Law on the customs tariff , the reductions are taken into account if they are assigned to the goods to be evaluated and when the customs declaration is accepted in the commercial documents related to the transaction, their application is foreseen, the conditions of the grant and the amount of the reduction.

Commercial discounts are accepted if specified:

- 1) invoice / invoice; or
- 2) in the contract of sale-purchase and / or further confirmed in other commercial documents provided to the customs body at the time of acceptance of the customs declaration.

**58.** Discounts for prepayment are not taken into account for goods whose price was not actually paid at the time of acceptance of the customs declaration.

**59.** The reductions resulting from changes in the commercial acts that occurred after the acceptance of the customs declaration are not taken into account. ";

## **XI. PROVISIONS CONCERNING THE EVALUATION OF FREE GOODS ACCOMPANYING GOODS PURCHASED AGAINST PAYMENT**

**60.** If a certain quantity of goods in excess of the quantity ordered is shipped together with the goods in a sale-purchase transaction and these free goods are used as a "tester" in the trading area, their value is a component part. from the customs value which is the price to be paid or payable in accordance with Article 11 of the Law on customs tariff, if they meet the following conditions:

- 1) in the contract of sale-purchase and on the invoice it is specified that the respective goods are shipped free of charge;
- 2) the quantity of goods "testers" is shipped with the goods sold and are used exclusively in the marketing areas;
- 3) have the same quality and reputation, bear the same name, but are labeled as " *tester - this product cannot be sold* ".

The proportion between the quantity of goods sold and the free goods must not exceed 15%.

is supplemented by Chapter XII with the following content:

## **“ XII. PARTICULARITIES CONCERNING THE PROCEDURE FOR VERIFICATION OF CORRECTITUDE DETERMINATION OF THE CUSTOMS VALUE OF GOODS INTRODUCED BY PERSONS**

## **PHYSICIANS AND PHYSICIANS WHO DO INDEPENDENT ACTIVITIES**

**61** . Goods brought into the customs territory of the Republic of Moldova by individuals are subject to mandatory declaration in accordance with Law no.1569 / 2002 on the import and export of goods from the Republic of Moldova by individuals with the Customs Code of the Republic Moldova no.1149 / 2000 and with other normative acts adopted in accordance with it.

All the actions of the customs body related to the procedure of verification of the customs value are ensured by carrying out the respective mentions on a standardized form, approved by the Customs Service. If the space required for the entries in the typed form is insufficient, the documents shall be drawn up in an annex in free form, which shall be signed and the personal stamp of the responsible customs official shall be applied and shall be made known to the natural person against signature at each verification step.

In the process of verifying the correctness of determining the customs value of the goods introduced in the Republic of Moldova by natural persons, the following aspects will be taken into account:

1) the customs body verifies the data indicated in the form typed in contrast with the presented merchandise and in the case when the examination finds that the declared customs value corresponds to the provisions of art.11 of the Law on the customs tariff - the declared customs value is accepted;

2) if after the verification there are established suspicions regarding the veracity of the declared value, the customs body requests in writing additional documents and / or information to support it, with the granting of a deadline that will not exceed 2 working days;

3) following the presentation of the additional documents / information, the customs body makes the respective indications with their indication in the standardized form and if the declared customs value is confirmed, it acts in accordance with sub-item 1);

4) if the natural person does not present documents / information and / or it is found that the information in the additional documents / information presented does not confirm the declared value, the customs body informs on the justified reason for not accepting it, ensuring the determination of the customs value by the consecutive application of the the methods provided in art. 12-17 of the Law on the customs tariff .

**62. The** goods introduced into the customs territory of the Republic of Moldova by natural persons carrying out independent activities in accordance with the provisions of chapter 10 <sup>2</sup> of the Fiscal Code no.1163 / 1997 and art.5 paragraph (6) of Law no.1569 / 2002 with regarding the way of introducing and removing the goods from the territory of the Republic of Moldova by natural persons are subject to mandatory declaration in writing on the standard form approved by the Customs Service.

In the process of verifying the correctness of determining the customs value of the imported goods by the natural persons carrying out independent activities, the following particularities will be taken into account:

1) the procedure for verifying the customs value will be performed with the analogical applicability of the mechanism provided for in Chapter VII;

2) all the mentions related to the customs value control procedure will be made on the standardized form. If the space required for the entries is insufficient, they will be

drawn up in an annex in free form, which shall be signed and the personal stamp of the responsible customs official shall be applied and shall be made known to the natural person against signature at all stages of verification."