

**THE LAW  
on Customs Tariff**

**N 1380-XIII of November the 20th, 1997**

**DETERMINATION OF COUNTRY OF ORIGIN OF GOODS**

**Article 18.** The purpose and procedure of determination of country of origin of goods

(1) Country of origin of goods is determined for the purpose of realization of tariff and non-tariff measures aimed at regulation of import of goods on customs territory and their export from this territory.

(2) Procedure of determination of country of origin of goods is established by the Government on the basis of the provisions of the present law and the international agreements, signed by the Republic Moldova/in which the Republic Moldova is a party.

**Article 19.** Country of origin of goods

(1) Country of origin of goods shall be the country in which goods were completely manufactured or exposed to sufficient processing according to the criteria established by the present law and the international agreements, signed by the Republic Moldova/in which the Republic Moldova is a party.

(2) the group of countries, the customs union of countries, part of country in the case of necessity for their separation in such categories with a view of determination of origin of goods can be considered as country of origin of goods also.

(3) At establishment of criteria of determination of country of origin of goods the criteria stipulated by agreements on free trade, ratified by Republic Moldova are taken into account in the first place. In other cases provisions of the national legislation are applied.

*[Article 19 is amended by Law N 11-XV of 17.02.05, consummated of 25.03.05]*

**Article 20.** Goods completely manufactured in the given country

Goods completely manufactured in the given country are:

- a) minerals produced in its territory or in its territorial waters;
- b) vegetative production grown up or collected in its territory;
- c) live animals, born and grown up in the country;
- d) production received from animals grown up in the country;
- e) production of the hunting and fishing received in the country;
- f) production of a sea fishery received or manufactured in ocean by ships belonging to the given country or rented (freighted) by it;
- g) production received by means of high tech on space crafts belonging to the given country or rented by it;
- h) secondary raw materials and waste generated in course of industrial and other operations, carried out in the country;
- i) goods manufactured in the country exclusively from production specified in Subparagraphs a) to h).

**Article 21.** Criteria of sufficient processing of goods

(1) If two or more countries participated in manufacturing of goods, their origin is determined on the basis of criteria of sufficient processing of goods.

(2) Criteria of sufficient processing of goods are established and applied according to the present law and international agreements, signed by the Republic Moldova/in which the Republic Moldova is a party, in an order defined by the Government.

- (3) Criteria of sufficient processing of goods in the given country are:
- a) change of their commodity item (classification code) under the commodity nomenclature at level of any of first four figures as a result of processing of goods;
  - b) performance of manufacturing or working operations, sufficient so as to consider the country where these operations were carried out as country of origin of goods;
  - c) change of value of goods if the share of value of materials used for their manufacturing makes not less than 45 percent (a rule of ad valorem share).
- (4) Goods which do not meet criteria of sufficient processing of goods are:
- a) operations on maintenance of their integrity during a period of storage or transportations;
  - b) operations on preparation of goods for sale and transportation (splitting of lot, batching of lots for shipping, sorting, repacking);
  - c) simple assembly operations;
  - d) combination of goods (components) without providing the received production with characteristics essentially distinguishing it from original goods (components).
- (5) If the corresponding documents do not specially stipulate data concerning specific goods or country of their origin, the criterion of sufficient processing of goods, provided by Subparagraph a) Paragraph (3) shall be applied.

**Article 22.** Determination of country of origin of goods delivering them by lots

- (1) Goods in disassembled or incomplete kind, delivered by several lots if conditions of production or transportation do not allow dispatching goods by one lot, and also goods divided into lots mistakenly, will be considered as the same goods at will of the customs applicant.
- (2) Conditions of application of provision of Paragraph (1) are:
- a) the prior notification of customs authority on division of goods into lots indicating the reasons of such division and the specification of each lots including a classification code of goods under the commodity nomenclature, data on value and country of origin of goods;
  - b) documentary confirmed impropriety of division of goods into lots;
  - c) delivery of all lots of goods from one country by one exporter;
  - d) import of all lots of goods through one customs point;
  - e) delivery of all lots of goods in the period, not exceeding six months from the moment of acceptance by customs authority of the customs declaration or the expiry of the term of its submitting concerning the first lots.

**Article 23.** Confirmation of origin of goods

- (1) For confirmation of origin of goods the customs authority has the right to request the customs applicant to submit the certificate of goods' origin.
- (2) At importation of goods on customs territory the certificate of goods' origin shall be represented without fail, if:
- a) The Republic Moldova gives to country of origin of goods preferred treatment under the customs duty;
  - b) import of goods from the corresponding country is regulated by quantitative restrictions or other measures of regulation of the foreign-trade activity;
  - c) it is provided by the legislation in the field of environmental protection, public health services, protection of the rights of consumers, protection of a public order, state security and other essential areas, and also by the international agreements, signed by the Republic Moldova/in which the Republic Moldova is a party;
  - d) documents submitted for customs clearance have no data on origin of goods or the customs authority has reasons to consider, that declared data on goods origin are not reliable.

(3) At exportation of goods from customs territory the certificate of goods' origin is issued by competent authorities if it is required according to the corresponding contracts, to the rules of the country-importer or international agreements, in which the Republic Moldova is a party.

(4) At certification of origin of the exported goods the customs authority has the right to request a business entity to submit the necessary documents, including documents of the examination, confirming and testifying to origin of goods, and if necessary to carry out examination of origin of goods. The business entity bears full responsibility for the presented information.

*[Article 23 is amended by Law N 82-XVI of 06.04.06, consummated of 28.04.06]*

**Article 24.** The certificate of goods' origin

(1) The certificate of goods' origin shall testify unequivocally that country of origin of given goods is the corresponding country, and shall contain:

a) the statement of the exporter that goods meet the requirements of Article 20;

b) the reference of the competent authority of the country-exporter, which issued the certificate, confirming reliability of data contained in the certificate.

(2) The certificate of goods' origin shall be submitted along with the customs declaration and other documents necessary for their preparation by customs authority. In case of loss of certificate its exemplification shall be submitted.

(3) In case of doubts concerning reliability of the certificate of origin of goods or data containing in it the customs authority has the right to address to the authorities which issued the certificate or to the specialized organizations of the country specified as country of origin of goods, for reception of additional or specifying data.

(4) In the cases provided by the present law, origin of goods shall be considered as established only upon a submitting of the certificate of goods' origin issued properly and submitting of additional or specifying data.

*[Article 24 is changed by Law N 103-XVI from 16.05.2008, consummated of 04.07.2008]*

**Article 25.** The additional provisions concerning determination of country of origin of goods

(1) As to the goods originating from countries with which the Republic Moldova entered into agreements on Most Favored Nation Treatment, preferred treatment can be applied (be restored) to custom duty upon submitting of the certificate of goods' origin not later than in a year from the moment of preparation of customs documents.

(2) At determination of country of origin of goods the origin of power resources, machines, equipment and tools used in their production is not considered.

(3) Particularities of determination of country of origin of goods imported on customs territory from the third countries, and also from free customs zones and free customs warehouses located on territory of the Republic Moldova, are established by the Government.

(4) Upon a request of the customs applicant or any other interested person the information on country of origin or on exclusive origin of goods is informed to him/her as quickly as possible, but not later than 150 days from the moment of request receipt provided that all necessary data were informed to the corresponding bodies. Such requests can be accepted before and after beginning of the trade by the corresponding goods. The established data on country of origin of goods will be valid within three years provided that the facts on which they are based, and conditions in which they were received, remain comparable.

*[Paragraph 4 Article 25 is implemented by Law N 1319-XIV of 27.10.2000]*

**Article 26.** Justification for refusal in moving of goods through customs border

(1) Customs authority has the right to reject the request for moving of goods through customs border only in case of existence of sound arguments proving that country of origin of these goods is the country moving of goods through the territory of which cannot be authorized according to the

legislation or international agreements, signed by the Republic Moldova/in which the Republic Moldova is a party.

(2) Failure of properly issued certificate or additional or specifying data on origin of goods cannot be the basis for refusal in moving of goods through customs border.

(3) Moving of goods through customs border, which origin is not established reliably, is authorized under condition of customs clearance charge under the maximum rates of customs tariff.

## **Chapter VI TARIFF PREFERENCES**

### **Article 27. Tariff preferences**

(1) Tariff preferences will be interpreted as the preferences granted by country on terms of reciprocity or unilaterally concerning goods, moved through its customs border, in the form of establishment of tariff quotas on preferential import or export of goods, reduction of duty rate, exemption from fees, and return of earlier paid duty.

(2) Tariff preferences are provided by the present law and cannot have distinctiveness, except for the cases provided by Article 28.

(3) Tariff preferences are granted in the order established by the legislation and international agreements, signed by the Republic Moldova/in which the Republic Moldova is a party.

### **Article 28. Exemption from customs duties**

The following goods are exempted from customs duties:

a) Vehicles used for the international conveyance of passengers and luggage, cargoes, and also subjects of logistics and equipment, fuel, the foodstuffs necessary for operation of these vehicles during their transit or bought abroad in connection with breakdown maintenance for a sum, established by corresponding legislative acts;

b) goods imported on customs territory or exported from it for official use by foreign nationals according to the legislation and also international agreements, signed by the Republic Moldova/in which the Republic Moldova is a party;

c) national currency, foreign currency (except used for the numismatic purposes), and also securities according to the legislation;

d) goods imported on customs territory or exported from it as the humanitarian aid under confirmation of their purpose issued by competent authority;

e) goods imported on customs territory or exported from it as gratis aid (donations) or for charitable purposes from the state under confirmation of their purpose issued by competent authority;

f) goods temporarily imported on customs territory or temporarily exported from it under the customs supervision within the limits of corresponding customs purpose;

g) goods regulated under customs regulations of transit, customs warehouse and under customs purpose of demolition, abandonment to the State;

h) goods imported by natural persons for a private use or consumption, cost or quantity of which does not exceed the limits provided by the current legislation;

i) domestic goods earlier exported and returned within three years in an invariable condition, and products of processing after processing out of customs territory according to the customs rules;

j) periodicals, books in the sphere of education, science and culture, learning aids for preschool, educational and patient care institution;

k) goods placed and sold in shops "duty-free";

l) goods (services) imported into a freedom of enterprise zone from other part of customs territory of the Republic Moldova, out of limits of customs territory of the Republic Moldova, from the territory of other freedom of enterprise zones, goods (services), including those originating from

the freedom of enterprise zone, exported from customs territory of the Republic Moldova and on territories of other freedom of enterprise zones, and also goods originating from freedom of enterprise zones, imported on other part of customs territory of the Republic Moldova;

l<sup>1</sup>) goods and services imported by residents of scientifically-technological parks and residents of innovative hatcheries. The procedure of application of exemption from customs duties is established by the Government. In case of the termination of activity of scientifically-technological parks, innovative hatcheries or in case of loss of the status of resident original cost of stocks of goods not used in the course of realization of activity of residents is chargeable;

m) goods placed under customs regulations of processing on customs territory, except for excisable goods, meat of neat cattle, fresh or cooled (code 0201), frozen meat of neat cattle (code 0202), fresh pork, cooled or frozen (code 0203), fresh mutton or goat's flesh, cooled or frozen (code 0204), food byproducts of neat cattle of pigs, sheep, goats, horses, donkeys, mules or hinnies, fresh, cooled or frozen (code 0206), meat and food byproducts of the poultry specified in a commodity position 0105, fresh, cooled or frozen (code 0207), the lard separated from lean meat, and fat of house pigs and the poultry, not melted or not taken in another way, fresh, cooled, frozen, salty, in a brine, dried or bloated (code 0209 00), milk and cream condensed or with addition of sugar or others sweetening agents (code 0402), potato starch (code 1108 13 000), fat of neat cattle, sheep or goats, except for the fat specified in a commodity position 1503 (code 1502 00), and cane raw (code 1701 11). The customs duties paid for the goods, placed under customs regulations of processing on customs territory to which the customs duties are applied, are compensated in the order established by the Customs service, in the period not exceeding 10 days;

n) goods imported to the Republic Moldova at the expense of/against credits and grants, granted to the Government or allocated under the state guarantees, at the expense of/against the loans allocated by the international financial organizations (including against the share of the Government), intended for realization of the corresponding projects, and also at the expense of/against the grants granted to establishments, financed from the budget, according to the list adopted by the Government;

o) facility, equipment and gratuity attributes obtained by National Olympic committee and national core sports federations in gift from the International Olympic Committee, the European and international core sports federations for preparation of sportsmen of a high class and support of Olympic movement without the right of sale of the given facility, equipment and gratuity attributes;

p) excise marks imported and intended for marking of excisable goods;

q) tangible assets, which cost exceed 3000 leu for a unit and which operation life exceeds one year, intended for inclusion in authorized capital stock in order under the terms established by the legislation. The procedure of application of this tax privilege is established by the provision adopted by the Government;

r) manufacturing equipment, equipment, installations and the circulating assets imported by organizations in the field of science and innovations, accredited by National board on accreditation and certification, for activity in the field of science and innovations according to the commodity nomenclature of the Republic Moldova and within the limits offered annually by the Government and adopted by Parliament;

s) goods imported for the purpose of realization of capital investments within and on the terms of the Investment agreement "On International free port "Giurgiulești";

t) oil products imported within and on the terms of the Investment agreement "On International free port "Giurgiulești" intended for realization of the oil products, determined in the specified agreement through points on sale;

u) goods imported into the Republic Moldova by corporate person, not intended for commercial activity and placed under a customs regulations of import which customs cost do not exceed 50 euros;

v) movable things, which cost exceeds 3000 leu and service life is one year, imported by the enterprises carrying out leasing activity, with a view of performance of the contractual obligations resulted from lease agreements concluded by them with natural persons or corporate persons of the Republic Moldova.