

# CUSTOMS CODE OF THE REPUBLIC OF MOLDOVA

## Law of the Republic of Moldova No. 1149-XIV of July 20, 2000

### Chapter 10 Processing Under Customs Control

#### Article 63. General provisions

1. The regime of processing under customs control allows for the foreign goods to be used on the territory of Moldova for operations that change their nature or condition, without lifting of import rights and without applying the economic policy measures, and that the products resulted from such operations could be put in free circulation with the payment of the import right as established for these goods.
2. The list of the cases in which the processing regime under customs control can be used shall be established in accordance with the legislation.

#### Article 64. Authorization of processing under customs control

1. The authorization for processing under customs control shall be issued upon the request of the person that performs the active improvement or which is responsible for its performance.
2. Authorization for processing under customs control shall be issued to legal entities from the Republic of Moldova, only if:
  - a) the import goods can be identified I the transformed products;
  - b) the goods, after the processing will not be re-brought to the initial form in which they were before their placement I this customs regime;
  - c) use of the customs regime can lead to avoiding of the effect of the regulation regarding the origin and the quantity restrictions applicable to imported goods;
  - d) the necessary conditions are created in order for the customs regime to contribute to the creation and contribution of the processing activity of goods in Moldova without infringement of the interests of local producers of similar goods (economic conditions).
3. The customs bodies specify in the authorization the timeframe in which the transformed products have to be exported or to be given another customs destination approved by the custom. When establishing this timeframe, the time needed for the performance of processing operations and export of the compensatory products shall be taken into account. The custom bodies can prolong this term in the basis of a well grounded request from the owner of the authorization.
4. The timeframe mentioned at line 3 shall commence from the date when the goods are placed under the customs regime of processing under customs control.

#### Article 65. Customs obligation

In case when a customs obligation arises for the goods found in the same condition or for products found in an intermediate processing condition comparing with what has been provided for in the authorization, the value of this obligation shall be set on the basis of the taxation elements that

correspond to the import goods at the date of acceptance of the customs declaration regarding the placement of goods under customs regime of processing under customs control.

#### Article 66. Preferential tariff treatment

1. In the case when, at the date of placement under customs regime of processing under customs control, the import goods were fulfilling the conditions of a preferential tariff treatment and when this treatment is applicable also to the products identical with the transformed ones at the moment of their placement into free circulation, the import rights related to the transformed products shall be calculated on the basis of the tax applicable to the respective treatment.
2. If, at the date of placement under customs regime of processing under customs control, the import goods were fulfilling the conditions of a preferential tariff treatment, but within the limits of some tariff limits, the application of the tax specified at line 1 regarding the transformed products, is, additionally, due to the condition that the respective tariff treatment shall be applicable to the import goods and at the moment of acceptance of the customs declaration of placement into free circulation of the transformed products. In this case, the comparison will be performed with the contingents provided for the import goods, which exist at the moment of acceptance of the customs declaration of placement into free circulation of the transformed products, and not with the contingents set for the goods identical with the transformed ones.