

**Decision of the Government  
Of the Republic of Moldova no.600  
Dated 14 may 2002**

**The REGULATION  
concerning the method of declaring the value in customs of the goods  
introduced on the territory of the Republic of Moldova**

I. General Disposals

1. The Regulation concerning the method of declaring the value in customs of the goods introduced on the territory of the Republic of Moldova (further - the Regulation) is executable for all the persons that declare the goods introduced on the national territory, except the goods and objects of personal use (according to the list legally established) transported just a single time on the customs national territory by the natural persons without acquitting the import rights.

2. The Regulation is predetermined to be applied to:

a) the declarants - when establishing and declaring the value in customs of the introduced goods;

b) the customs organs - when checking the value in customs of the introduced goods announced by the declarants.

3. For avoiding the unjustified detain of the goods, the customs organ shall perform the procedure for checking the value in customs in the quickest term. If during the customs clearance period it was impossible to take a final decision regarding the acceptance of the value in customs, announced by the declarants, or regarding its justified rectification, the respective customs organ will be able to adopt a decision of conditional release of the goods. In such cases, the conditional release of the goods supposes that the specified goods are released with their conditional (provisional) determination of value in customs, and the procedure for establishing the final value is postponed (after the releas of the goods) for a certain period of time, with the condition that the declarant will present all the additional necessary data for this. At the same time, it is allowed the use of the conditionally released goods, in accordance with the announced customs regime.

4. The declarant establishes the value in customs of the introduced goods.

The customs organ, that performs the customs clearance of the introduced goods, checks the correctness of the value determination in customs by the declarant of the introduced goods inclusively the correctness of the method chosen by the declarant for determining the value in customs and the opportunity of its appliance.

5. For announcing the value in customs of the introduced goods are used the forms for the value declaration in customs DVV-1 and DVV-2 (motioned in the annex to the present Regulation).

6. The DVV-1 typification is used for announcing the goods value in customs, established through the method 1 "The method of estimation on the basis of the transaction value with the respective good or on the basis of the price paid in fact or that follows to be paid".

A. Method 1 - " The method of estimation on the basis of the transaction value with the respective good or on the basis of the price paid in fact or that follows to be paid « - is applied in accordance with the stipulations of the art.

11 of the Law on the customs tariff regarding the establishment of the value in customs of the goods introduced in accordance with the transactions of buy-sell external commerce, having the value base (in whose frame the discounts for the bought good are done in money payments).

With a view to simplify and unify the customs estimations, the method 1 is applied for the estimation of the value in customs of the introduced goods in accordance with the conditional money transactions (transactions done without the real transfer of money). To this kind of transactions can be related different change transaction (operations of good changings), for example, barter and compensation, delivery in the guarantee's account and gratis good delivery like donations, only in the case when in the adequate documents (the contracts, invoices, the customs declaration of the country of export) is indicated the value estimation of each of the delivered goods in the frame of this kind of operations (with the condition to respect the general demands of method 1 appliance).

B. The method 1 can be applied also in the cases when the value estimation of the restrictions and conditions that influenced the price of the transaction is possible (with the necessary justifications and its documentary confirmation).

7. The DVV-2 typification is recommended for being used for announcing the value in customs in accordance with one of the methods 2-6 (Method 2 "The method of establishing the value in customs on the basis of the transaction value with an identical good", Method 3 "The method of establishing the value in customs on the basis of the transaction value with a similar good", Method 4 "The method of establishing the value in customs on the basis of the unitary good price", Method 5 "The method of establishing the value in customs on the basis of the calculated good value", Method 6 "The reserve method"), in the established way in the art 12-17 of the Law on the customs tariff.

8. In accordance with point 1, lit.a) art. 11 of the Law on the customs tariff, in the value in customs of the introduced goods are included the expenses regarding their delivery till the entry place on the customs territory of the Republic of Moldova.

With a view to establish the value in customs, through the "place of introduction" is understood:

a) for the air traffic cargoes - the destination airport or the first airport on the territory of the Republic of Moldova, where landed the plane that transported the goods and is performed their unloading;

b) for the cargoes transported by other means of transport - the dislocation place on the itinerary of the border crossing point of the Republic of Moldova;

c) for the goods delivered by post - the point of international postal change.

In this context, the value in customs of the introduced goods and the exchange rates of the international currencies are established at the date of customs declaration's acceptance.

9. If during the customs clearance and the check of the data from the declaration of the good's value in customs, presented by the declarant to the customs organ, are found some uncertainties or mistakes in the value determination in customs, all the corrections in the declaration of the good's value in customs and in the customs declaration are introduced in the established way in point 18 of the present Regulation.

If it is ascertained that the announced value in customs does not correspond to the real value of the goods in the day of the customs declaration acceptains

because of the quantitative or/and qualitative deviations of the goods from the conditions specified by the declarant, the customs organ is allowed to rectify the value in customs.

In the case when during the customs clearance are ascertained the differences of the data regarding the goods' quantity and/or quality, specified by the declarant (in accordance with the presented and the real documents established by the customs organ in the goods' check process), this discrepancies are concluded in the established way. However, in the declaration regarding the goods value in customs shall be registered the initial value. The recalculation of the value in customs, the introduction of the specified data in the customs declaration (in accordance with the rules foreseen in point 18 of the present Regulation), also the explanation of the calculations regarding the payment for the import rights are performed at the written demand of the declarant, after what this will solve the claims with the person responsible for the before mentioned quantitative or qualitative deviations of the delivered goods (the dealer, the transporter or the insurance agent).

If the goods lose or deterioration took place till the date of value in customs declaration, then the initial price from the invoice can be rectified with the corresponding sum of the volume of the lost or deteriorated goods, but only after what the declarant presents in the established way to the customs organ that performs the customs clearance of the respective documents that confirm the deterioration (lose) fact, solving the claims concerning the goods lose or deterioration with the person responsible of its integrity (the supplier, the transporter or the insurance agent), also the fulfilling of the claims (the customs document for the extra good delivery, the issuing of a new invoice in the place of the before issued, the bank documents that confirm the effective payment, etc.).

## II. The procedure of declaring the value in customs of the introduced goods

10. The declarant declares to the customs organ the value in customs of the goods introduced on the territory of the Republic of Moldova filling in the DVV-1 and DVV-2 forms, when to the goods can be applied these customs regimes according to whom are perceived the import rights.

If it is requested to pass the introduced goods under certain customs regimes according to whom the respective goods are not submitted to the import rights (except the tax for the customs procedure), the value in customs of these goods shall be declared in the customs declaration. In the case when the customs organ has justified doubts concerning the declared value, he can request the declarant to complete a declaration concerning the value in customs of the specified goods. The Declaration of the goods value in customs is a customs document.

For all the data, indicated in the declaration of the goods value in customs and in the presented documents for confirming this value, the declarant is responsible in accordance with the internal legislation.

11. The declaration of the goods value in customs is handed in to the respective customs organ in the established way, simultaneously with the customs declaration and other documents necessary for customs purposes.

12. The Declarant has the right to dispute the decision of the customs organ concerning the goods value in customs in accordance with point 4 of the art.7 of the Law on the customs tariff.

13. On the basis of the point 2 of the art. 7 of the before mentioned law, for confirming the truthfulness of the data related to the announced value in customs and its extra data, the declarant is obliged to present at the request of the customs authorities the following documents:

a) the foundation documents of the person that introduced the goods on the territory of the Republic of Moldova (the status and the foundation contract of the industrial unit, the certificate of assignment the fiscal code and the certificate of the registered industrial unit - in copies);

b) the commercial contract concluded with the dealer of the respective goods and the additional to it agreements, also the commercial correspondence for concluding and unfurling the contract;

c) the invoice and the payment bank documents (if the invoice is paid) or the pro form invoice (for the conditional value transactions), as well as other payment and/or accounting documents, that confirm the goods value;

d) the documents of transport;

e) the good insurance contract and the insurance policy, according to the case;

f) the carriage inward or the official authenticated calculation of the transport expenses;

g) the customs declaration of the dispatch country (if this exists);

h) the pack lists;

i) the license for the introduced goods, whose import is allowed on the basis of the established licenses ;

j) the certificate of the goods origin, the quality certificate etc.

14. In the case when for confirming the announced value in customs the documents mentioned in point 13 of the present Regulation are not enough, the declarant is obliged to present, at the request of the customs organ, the necessary additional information. For accumulating the additional information the customs organ is allowed to request to the declarant the following documents:

a) the contracts with the third party regarding the transaction;

b) the discounting bills for the third party in the dealer's advantage;

c) the bills for the commission and broker services, regarding the transaction with the estimated goods;

d) the accounting documents;

e) the agreements regarding the licence or the author rights;

f) the export(import) licences;

g) the store receipts;

h) the delivery commands;

i) the catalogues, the specifications, the price offers (the price lists) of the producing firms;

j) the calculation of the producing firm regarding the cost price of the estimated goods (if the firm is agree to present it to the purchaser);

k) other documents and information that can prove the veracity of the announced value.

15. For the use of the enumerated documents in point 13 and 14 of the present Regulation as acts that confirm the goods value in customs, this shall contain:

a) the detailed elements of the dealer and purchaser;

b) the delivery conditions;

c) the goods list with the price for each unit and the total value of the goods;

d) the necessary signatures and stamps;

e) the elements of every contract legally established;

f) at the existence of some rebates according to the contract conditions they have to be stipulated in the contract and in the bill, with the indication of the accordance conditions.

Moreover, in the contract and/or in the annexes to it, that are its constitutive parts, is necessary to indicate the data about:

- a) the nature of the transaction (if it is a buy-sell transaction, a consignment agreement (of goods credit), a commission contract, renting etc.);
- b) the good delivery conditions;
- c) the goods list of assortment;
- d) the volume (quantity) of the imported goods;
- e) the price of a good unit (in the contracts currency) and the total value of the contract;
- f) the demands regarding the goods quality;
- g) the way to submit the claims regarding the discrepancy of the real goods quantity and quality of the contracts demands;
- h) the method and the place of solving the litigations between the dealer and the purchaser (the arbitration conditions);
- i) the conditions and terms of acquaintance.

16. For the customs good estimation and the check of their value in customs, announced by the declarant, can be used as well the presented information by the declarant as the one holded by the customs organ.

The information has to be veridical, complete and to assure the confirmation of the announced value in customs.

A. The declarant can have information regarding the customs value of identical or similar goods, previously imported, or related to their price on the intern market, or the calculations or the price lists of the producer, that the customs organ implicated in the customs clearance does not possess. This information can be used in the cases when for their confirmation are presented the respective documents, for example, the commercial, customs and payment documents, bills, carrying inwards etc regarding the transaction with similar or identical goods.

B. The customs organ responsible for the good customs clearance can possess information that the declarant does not have, inclusively the reference prices for the goods from the external commercial circuit, as well as other data regarding the identical or similar goods those customs concluding has been performed previously. At the same time, the customs authority can present to the declarant the possessed information concerning the average contract prices or concerning the value in customs of certain transaction, but in a nameless manner, that guarantees the confidentiality of the used data (avoiding mentioning the dealer, purchaser, declarant and other data that allow to identify the transaction).

17. The declarant fulfils by himself all the columns of the declaration of the goods value in customs (the DVV-1 and DVV-2 typifications) in the established way by the Customs department, except the columns destined to the customs mentions.

18. In the case when the declarant fulfills corectly the declaration of the goods value in customs, has chosen and applied fairly the method of ascertaining the goods value in customs and the declared data are documentary confirmed in accordance with the established demands, the co-worker that checked the declaration of the goods value in customs writes in the column "The Mentions of the Customs Office" (on all the papers of the declaration) "VV accepted", authenticating this with his signature and personal registered stamp.

19. The co-worker of the customs organ, that checks and performs the declaration of the goods value in customs, does not have the right to write in the columns completed by the declarant, by his own initiative or at the request of the declarant, certain data about the declared value in customs or to introduce some changes, completions and corrections in this columns.

After receiving the documents for customs clearance, all the rectifications done by the customs organ regarding the good value in customs announced by the declarant are considered as customs good estimation and can be disputed in accordance with the legislation in force.

In the case when it is imposed the rectification of the calculations done by the declarant (inclusively after what he presented the additional data necessary to the customs organ), the co-worker of the customs organ does the inscriptions and the respective calculations either in the special columns "The Mentions of the Customs Office" or on its verso, registered under the title "The Mentions of the Customs Office".

The co-worker of the customs organ dates and authenticates all his remarks by his signature and personal registered stamp.

On the basis of the calculations of the customs organ, the declarant introduces the respective changes in the declaration's columns regarding the goods value in customs, fulfilled by him, authenticates them with the signature and stamp and indicates the rectification date.

In the case when it is imposed the performing of a big number of rectifications it is possible to complete another declaration typification regarding the goods value in customs, making the mention "VV recalculated" on the first declaration typification of the goods value in customs. It has been completed another typification (sheet no.). Both typifications (the first, with the mistaken calculated value in customs, and the second with the stipulated value in customs) are kept at the operate customs organ. On the new declaration typification regarding the goods value in customs, in the up right, the co-worker of the customs organ shall make the remark "Customs rectification", and in the column "The Mentions of the Customs Office" shall make the remark "VV recalculated", shall authenticate it by his signature and personal registered stamp and shall write the rectification date. If the declarant is agree with the rectifications done by the customs organ then he completes the column 10(b) in general conditions.

After the rectification of the value in customs done by the co-worker of the customs organ, on the customs declaration is put the seal "The Rectified Value in Customs". The Declarant or the co-worker of the customs organ fulfills the rectification form of the value in customs (the typifications RVV-1 and RVV-2, approved by the Customs Department), which makes up, together with the declaration of the goods value in customs the constitutive part of the customs declaration.

In the case when the declarant is not agree with the rectifications done by the customs organ he is allowed not to introduce the respective changes in the declaration of the goods value in customs or not to sign the typifications of the declaration of the goods value in customs in which is indicated the goods value in customs, recalculated by the co-worker of the customs organ (not to complete the column 10(b)).

In this kind of situation, according to the point 6 of the art.8 of the Law on the customs tariff the declarant can request in written from the customs organ the explanation of the reasons for not accepting the value in customs announced by him.

The written approach sent by the declarant to the customs organ related to the customs estimation, performed by the customs, or the dispute of the decision adopted by the customs authority does not exempt the declarant from the acquittance of the import rights in accordance with the performed customs estimation.

Till the specify of the goods value in customs announced by the declarant, the decision regarding the declared goods shall be adopted in accordance with the customs legislation in force.

20. If at the date of the customs performing, the declarant does not possess the document that confirm the value in customs, announced by him, or the evidences that prove the truthfulness of the used data, as well as in the cases when the contract conditions contain the revise clause of the prices taking into consideration the goods commercialization (according to this the price of the introduced goods can be established on the basis of the total sum paid by the purchaser to the dealer), the customs organ has the right to take the decision to free the goods to the declarant, with the condition that this guarantees the acquitment of all the customs payments:

a) at the request of the declarant, the customs organ can free the good by pledging some goods or under the guarantee of the authorized bank, in accordance with point 3 of the art 7 of the Law on the customs tariff.

In this case, the value of the pledged object or the sum of the bank guaranty has to assure the payment of the calculated import rights, taking into consideration an eventual rectification of the value in customs (meaning the conditional customs estimation. In the case when the import rights are acquitted at the date of the customs clearance, the value of the pledged object or the sum of the bank guaranty is established resulting from the difference between the conditional customs estimation of the goods, performed by the customs organ in the established way, and their value in customs, announced by the declarant;

b) the customs organ can free the declared good with the condition of the entire acquaintance of the import rights calculated on the basis of the conditional value in customs, established by the customs authority.

In this kind of situation, on the first page of the declaration typification of the goods value in customs in the column "The Mentioned of the Custom Office", the customs co-worker makes the remark "VV is specified. Conditional VV "\_\_\_"\_\_\_\_\_. The rectification term is till the "\_\_\_"\_\_\_\_\_", authenticated by the customs co-worker's signature and personal registered stamp.

21. In the term established by the Customs Department (that won't exceed 60 days), the declarant collects and presents to the customs office the conclusive documents for the confirmation of the value in customs.

After what the declarant presents all the necessary documents for specifying and/or confirming the goods value in customs, is performed the recalculation of the value in customs and of the adequate import rights, inclusively the returning of the sums collected in surplus or collected in minus.

22. In the case when the declarant does not present in the established term the conclusive documents regarding the establishment of the value in customs, the sum of the import rights is not returned.

Note:

1. At the rectification of the value in customs of the introduced goods and the import rights, all the calculations are done in accordance with the legislation in force at the date of the customs declaration acceptance.
2. If the declarant can not documentary confirm the value in customs announced by him, the customs organ has the right to determine the value in customs on the basis of its consecutive appliance of the estimation methods.
3. When declaring and placing the goods introduced on the national customs territory in distinct customs regimes (except the regime when the introduced goods are put in circulation), at the establishment of their value in customs shall be taken into consideration the following specific features:

a) the value in customs of the goods, placed in the customs regime "Temporary admittance", at the moment of the replacement of this regime with the "Import" customs regime, won't be smaller than the declared value in the initial customs regime.

b) the value in customs of the goods previously placed in the customs regime "Customs store" or "Customs free store", at the moment of the replacement with another regime won't be smaller than the declared value in the initial customs regime.

c) the value in customs of the goods, placed in the customs regime "Reimport" shall corresponded with the value in customs of the respective goods, previously taken out of the customs territory in accordance with the export customs regime.