

**THE LAW
on Customs Tariff**

N 1380-XIII of November the 20th, 1997

Chapter III

CUSTOMS VALUE OF GOODS

Article 5. System of determination of customs value of goods

(1) System of determination of customs value of goods covers all goods which are imported on customs territory and imported from it.

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

Article 6. Declaring of customs value of goods

(1) Customs value of the goods is declared to custom authority by the customs applicant in case of moving of the goods through customs border.

(2) Procedure and conditions of declaring of customs value of goods imported on customs territory and exported from it, and also the declaration form is provided by the Government according to the legislation and international agreements, in which the Republic Moldova is a party.

Article 7. The rights and duties of the customs applicant

(1) Customs value of goods declared by the customs applicant and additional data concerning it shall be authentic and document supported.

(2) In case of need of validation of the declared customs value of the goods the customs applicant shall submit the corresponding data on request of customs authority. If the customs authority has doubts concerning reliability of the submitted data, the customs applicant has the right to determine customs value of the goods by methods provided by the present law.

(3) In case of need of a more precise definition to the declared customs value of the goods the customs applicant has the right to address to the customs a request to receive the declared goods on the security of property or on a security of bank or to pay the customs duty determined by customs authority.

(4) In case of disagreement with the decision of the customs authority concerning customs value of goods the customs applicant can appeal against this decision in the order established by the legislation, both before the customs authority and before a degree of jurisdiction, without penalty payment.

[Paragraph 4 article 7 is amended by Law N 1319-XIV of 27.10.2000]

(5) The customs applicant covers extra expenses connected with specification/adjustment of customs value of the goods or submitting of the additional information concerning it if the customs authority reveals an unreliability of data contained in the declaration. The expenses connected with realization of the additional control at customs authority's insistence, which results confirmed the initial information of the customs applicant, are compensated by customs authority.

[The Paragraph 5 article 7 is amended by Law N 1319-XIV of 27.10.2000]

Article 8. The rights and duties of the customs authority

(1) The customs authority controls the supervision of correctness of determination of customs value of goods.

(2) The customs authority has the right to make the decision on correctness or incorrectness of the customs value of goods declared by the customs applicant.

(3) In the absence of the data proving the correctness of determination of the declared customs value of goods, or in the presence of reasons to consider, that the data presented by the customs applicant (importer) are unreliable (in particular when value of goods is below its production value) and/or are insufficient, the customs authority has the right to determine independently the customs value of goods, consistently applying one of six methods provided by the present law.

(4) The customs authority has the right to use the information submitted by the customs applicant at the declaration of the customs value of goods and determined as a trade secret exclusively with the customs purposes and has no right to transfer it to third parties, except for the cases provided by the legislation. For disclosure of the information making a trade secret, the customs authority bears responsibility according to the legislation.

(5) If the official of the customs authority makes a decision on unacceptability of the customs value of goods declared by the customs applicant the customs authority shall notify the customs applicant upon his/her request in writing on reasons of non-acceptance of the specified value, leaving for the customs applicant the right to appeal against refusal without payment of the penalty by the customs applicant or by other person responsible for payment of the customs duties and taxes.

(6) After making of the definitive decision on unacceptability of the customs value of goods declared by the customs applicant the customs authority upon the written request of the customs applicant shall present him/her in a month a written explanation of reasons on the basis of which the declared customs value of goods cannot be accepted as a basis for determination of customs duty.

(7) For article 7 and for the present article expression "without payment of the penalty" means, that the customs applicant cannot be fined or be subject to other sanctions only for the reason, that he has decided to exercise his/her right to appeal against the decision.

[Article 8 is changed by Law N 103-XVI of 16.05.2008, consummated of 04.07.2008]

[Article 8 is amended by Law N 1319-XIV of 27.10.2000]

Article 9. Charge/determination and collection of customs duties

(1) Charge/determination and collection of customs duties are made on the basis of customs value of goods to or at the moment of a submitting of the customs declaration.

(2) Customs duties are remitted to the state budget.

[Article 9 is changed by Law N 280-XVI of 14.12.2007, consummated of 30.05.2008]

[Article 9 is changed by Law N 1319-XIV of 27.10.2000]