

# CUSTOMS CODE OF THE REPUBLIC OF MOLDOVA

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

### Chapter 5. Import

#### Article 31. General provisions

1. Import is a customs regime whereby the goods brought into the customs territory only acquire the status of goods released into free circulation provided that all the customs fees are paid and the economic policy measures are applied.
2. The status of foreign goods released into free circulation on the territory of Moldova shall be equivalent to the status of local goods after the granting of “customs release”. The origin certificate, in this case, shall not be issued.

#### Article 32. Preferential tariff treatment

1. Preferential tariff treatment is a reduction or an exemption from the customs taxes that can be applied within a quantity or value contingent.
2. Several classes of goods can benefit from the preferential tariff treatment, depending on the international agreements to which Moldova is part.

#### Article 33. Establishing the origin of the goods

1. The customs body shall establish the origin of the good based on the following criteria:
  - a) goods entirely obtained in one country;
  - b) goods obtained through a substantial processing or transformation in one country.
2. The application of the criteria shall be made upon the rules of origin provided for by the national legislation or by the international agreements to which Moldova is part.
3. In the case when, at the date of import, no preferential tariff treatment has been applied due to the non-presentation of the origin certificate or the impossibility to establish the fulfillment of the other provisions mentioned in the international agreement what provides for that preferential tariff treatment, the holder of the import operation can ask, afterwards for the restitution of the extra amounts that have been paid, additionally by presenting the proofs, on the basis of the national legislation and the international agreements that Moldova is part to.

#### Article 34. Favorable tariff treatment

1. Favorable tariff treatment is a reduction or an exemption of the import fees, that can be applied within a value or quantity contingent.
2. Some categories of goods can benefit from a favorable tariff treatment depending on the type of the good or the final destination, in accordance with the national legislation or the international agreements Moldova is part to.

#### Article 35. Placement into circulation of goods to which reduced or zero import fees are applied.

In case when the goods to which reduced or zero import fees are applied are released into free circulation, they remain under customs supervision. The customs supervision shall end when the conditions provided for the granting of the reduced or zero import fees stop being applied or when the goods are exported or destroyed. The use of goods during at least 3 years in other aims than those provided for the application of reduced or zero import fees is allowed given that the import fees are paid.

#### Article 36. The import of goods at the highest customs tax

In case when the stock of goods is composed of goods with different tariff classes and the processing of each of these goods, in accordance with their tariff classification, in the aim of filling in the declaration, would suppose an increased amount of work and disproportional expenses in comparison with the import fees to be lifted, the customs bodies can agree, upon the request of the declarant, that the import fees are paid for the entire stock, on the basis of tariff classification of the goods for which the highest customs tax shall be lifted.

#### Article 37. The reintroduction of the local goods

1. The local goods, which after they have been exported, are reintroduced into the customs territory and are released into free circulation within a period of 3 years, shall be exempted from the payment of import duties upon the request of the interested person.
2. The exemption from import duties, specified at line 1 shall not be granted when compensatory products which come as result from the placement of the goods under customs regime of passive improvement are introduced into the customs territory.