MOLDOVA CUMHURİYETİNDE "EŞYANIN GÜMRÜK KIYMETİNİN BELİRLENMESİNE DAİR YÖNETMELİK"TE YAPILAN DEĞİŞİKLİKLERE İLİŞKİN BİLGİ NOTU

Moldova Cumhuriyetinde, 15/08/2016 tarihli ve 974 sayılı Hükümet Kararı ile 19/11/2016 tarihinde yürürlüğe giren "Eşyanın Gümrük Kıymetinin Belirlenmesine Dair Yönetmelik"te 27/12/2019 tarih ve 705 sayılı Karar ile 01/03/2020 tarihinden itibaren geçerli olmak üzere değişiklik yapılmıştır.

Söz konusu yönetmelikte yapılan değişiklikler incelendiğinde;

- Düzenlemeden önceki mevzuatta, eşyanın satış bedelinin ithal eşyanın gümrük kıymeti olarak alınmasının Gümrük İdaresi'nde şüpheli bir durum oluşturması halinde, İdare tarafından gümrük değerini teyit etmek için istenen ek belgeler ve bilgilerin, Gümrük İdaresi tarafından yayımlanan normatif düzenlemelere göre talep edileceği hüküm altına alınmış olup, söz konusu mevzuatta şüpheli durumun tarifine ve ek bilgi ve belgelerin içeriğine ilişkin bir bilgi bulunmamaktadır.

Yönetmelikte yapılan değişiklik ile şüpheli durumlar; 1) Gümrükleme için sunulan belge ve / veya bilgilerde bulunan tutarsızlıklar veya usulsüzlükler; 2) Gümrük İdaresi tarafından yönetilen risklerin tanımlanması olarak belirtilmiştir.

Ayrıca, beyan edilen gümrük değerini onaylamak için sunulan belgelerin içermesi gereken bilgiler; satıcı ve mal alıcısının kimlik bilgileri; malların adı, miktarı, birim fiyatı ve malların toplam değeri; düzenleyen kişinin imzası; faturanın düzenlenme tarihi ve numarası; ödeme koşulları ve yöntemi; duruma göre uygulamalarının azaltılması ve koşulları; koşullar ve teslim süresi; işlemin niteliği (ticari / ticari olmayan) olmak üzere altı madde ile net bir şekilde ifade edilmiştir.

- Yeni düzenlemede, ithal eşyasının gümrük kıymetinin, eşyanın satış bedeline göre belirlenmesinde Gümrük İdaresinin dikkate alacağı gümrük beyanı ve beraberindeki belgelere ilişkin kriterlerden, taşıma belgelerinin ibrazı, nakliye masrafları, alıcı tarafından katlanılan diğer masraflar, lisans, telif hakkı, komisyona tabi olup olmaması, beyan edilen satış bedelinin eşyanın bir önceki satış bedelinden az olup olmadığı vb. hususlar çıkarılmıştır.

- Daha önceki mevzuatta bilgi ve belge ibraz etme, itiraz etme, inceleme vb. süreleri net bir şeklide ifade edilmezken, yapılan değişikliklerle süreler netleştirilmiştir. Bu bağlamda; Gümrük İdaresi yaptığı değerlendirme sonucunda, eşyanın satış bedelinin ithal eşyanın gümrük kıymeti olarak alınamayacağını ve **2 iş gününü geçmeyecek** şeklide ekli bilgi ve belge sunması gerektiğini inceleme tutanağı ile ithalatçıya bildirmekle yükümlüdür. Ayrıca, ithalatçı tarafından eşyanın gümrük değerini teyit etmek için Gümrük idaresine beyan edilen belgelerin ve/veya ek belgelerin, açık bir şekilde inceleme tutanağı ile kayıt altına alınması gerekmektedir.

- Eski mevzuatta, Gümrük İdaresi tarafından talep edilen ek belge ve bilginin incelenmesi neticesinde beyan edilen gümrük değerinin doğruluğuna ilişkin şüphelerin devam etmesi veya beyan sahibinin belirtilen sürelerde ek belge ve bilgi sunmaması halinde, Gümrük İdaresi ya eşyanın gümrük değerinin belirlenmesine ilişkin mevzuatta belirtilen yöntemlerin sırası ile uygulanabileceğini veya İdare tarafından belirlenen gümrük değeri üzerinden ödenecek vergilerin teminata bağlanabileceğini bildirmekteydi. İdare, sunulan ek bilgi ve belgeleri ibraz tarihinden itibaren en fazla 1 iş günü içinde inceleyip neticelendirmek zorundaydı.

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Yönetmelikte yapılan değişiklikle; beyan edilen ek belge ve bilgiler gümrük değerinin doğruluğuna ilişkin şüpheleri ortadan kaldırmadığı veya bilgi ve belgelerin yetersiz bulunduğu tespit edilirse, İdare inceleme tutanağında eşyanın satış bedelinin kabul edilmeme nedenini **gerekçeli olarak** beyan sahibine bildirmekle yükümlü olup, beyan sahibine tutanağın tebliğ edilmesinden itibaren **4 saat içinde** itiraz hakkı tanımıştır. Bu süre zarfında beyan edilen gümrük değerinin doğruluğuna ilişkin şüpheler ortadan kalkmazsa, Gümrük İdaresinin, gümrük değerini belirlemenin imkansızlığı hakkında inceleme tutanağını sunarak mevzuatta belirtilen diğer yöntemlerden biri ile eşyanın gümrük değerini beyan hakkı olduğunu **yine 4 saat içinde** ithalatçıya bildirmesi gerekmektedir.

- Ayrıca yeni düzenlemede; teminata bağlanarak serbest dolaşıma giren eşyanın teminatının çözümü için, Gümrük İdaresi beyan edenin ek olarak sunduğu belgeleri sunum tarihinden itibaren **14 iş gününü geçmeyecek bir süre içinde** incelemekle yükümlü olup, eski Yönetmelikte süre kısıtı bulunmamaktadır.

Söz konusu değişikliklere ilave olarak; ayrıca, gerçek kişiler tarafından serbest dolaşıma sokulacak eşyanın gümrük değerinin belirlenmesine ilişkin bir bölüm ile nakliye giderlerinin açık belirtilmediği durumlarda,(alıcının kendi veya kiraladığı araç vb. ile) tutarın nasıl hesaplanacağına ilişkin bir madde ilave edilmiş ve ithalat esnasında gümrük değerinin belirlenmesi aşamasında ticari indirimlerin kabul edilmesine ilişkin madde detaylandırılmıştır.

Bu çerçevede, Yönetmelikte yapılan değişiklikle, eşyanın gümrük değerinin belirlenmesinde daha önce Gümrük İdaresi tarafından bildirilen sürelerde talep edilen bilgi ve belgelerin, inceleme ve itiraz sürelerinin mevzuata dahil edilmesi ve İdarenin inceleme sonuçlarını gerekçeli kararı ile bildirmesi Yönetmeliği daha objektif kriterlere dayandırılmıştır.

Diğer taraftan, Moldova'da iştigal eden firmalarımızın bir kısmı, hem ihracatçı hem de ithalatçı olarak faaliyet gösterdiği için, mevzuat uyarınca karşılıklı ilişkili kişiler olarak nitelendirildiğinden dolayı, eşyanın gümrük değerinin belirlenmesi konusunda ilave bilgi ve belge istenmeye devam edileceği düşünülmektedir.

Ayrıca, mevzuat değişikliğe ilişkin olarak Moldova'da faaliyet gösteren firmalara bilgi verilecek olup, Yönetmeliğin yürürlüğe gireceği 1 Mart 2020 tarihinden sonra değerleme konusunda sorun yaşayacak firmalarımızdan şikâyet gelmesi halinde Bakanlığımızın bilgisine sunulacaktır.

Arz olunur.

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THE GOVERNMENT OF THE REPUBLIC OF MOLDOVA

DECISION
for the approval of the Regulation on the module declaring the customs value of the goods

no. 974 of 15.08.2016
(effective 19.11.2016)

The act is to be amended by:	In force
- Decision no.705 of 27.12.2019 *The Regulation is amended and supplemented*	01.03.2020

In accordance with the provisions of the Association Agreement between the Republic of Moldova, on the one hand, and the European Union and the European Atomic Energy Community and their Member States, on the other, ratified by Law no. 112 of July 2, 2014 (Official Monitor of the Republic of Moldova, 2014, no. 185-199, art. 442), as well as for the execution of the provisions of chapters I, III and IV of the Law no.1380-XIII of November 20, 1997 regarding the customs tariff (republished in the Official Gazette) of the Republic of Moldova, special edition of January 1, 2007), as amended and supplemented, the Government

REGULATIONS
on how to declare the customs value of the goods

The Regulation on the way of declaring the customs value of goods transposes Article 29 (3) of Council Regulation (EEC) No 2913/92 of 12 October 1992 establishing the Community Customs Code , published in the Official Journal of the European Union L 302 of 19 October 1992 and partially transposes Title V of Commission Regulation (EEC) No 1454/93 of 2 July 1993 laying down provisions for the application of Council Regulation (EEC) No 2913/92 establishing the Code Community Customs , published in the Official Journal of the European Union L 253 of 11 October 1993.

The regulation on the way of declaring the customs value of the goods, approved by the Government Decision no.974 / 2016 (Official Gazette of the Republic of Moldova, 2016, no. 266-276, art.1057), as subsequently amended, amend as follows:

1) the harmonization clause will have the following content:
"This Regulation transposes articles 129-133, 135-142 and 144 of the Commission Implementing Regulation (EU) No. 2015/2447 of 24 November 2015 laying down rules for the implementation of certain provisions of the Regulation (EU) No 952/2013 of the European Parliament and of the Council establishing the Customs Code of the Union, published in the Official Journal of the European Union L 343 of 29 December 2015, as

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last amended by the Implementing Regulation (EU)) 2018/604 of the Commission of April 18, 2018. ";

2) throughout the text, the words "from this Regulation" are excluded;

I. GENERAL PROVISIONS

1. The Regulation on the mode of declaring the customs value of goods (hereinafter - the Regulation) establishes the way of determining and declaring the customs value of the imported goods, as well as the procedure for checking the correctness of the customs value determination.

The customs body will develop a national database for determining the customs value, used as a tool based on the concept of evaluation and management of the potential risk regarding the correctness of the declared customs value.

2. If the goods declared for release for free circulation are part of a larger quantity of similar goods purchased in the context of a single transaction, the price paid or payable in accordance with Article 11 of Law no. 1380-XIII from November 20, 1997 on the customs tariff is a price calculated proportionally, according to the quantities declared in relation to the total quantity purchased.

A proportional distribution of the actual price paid or payable also applies in the case of partial loss or damage, due to the influence of natural factors during the transport, handling and / or storage of the goods, before customs clearance, if these factors are confirmed. by documents issued by the carrier, the insurance company, the police body and / or another competent body for the respective situations.

After the release of the goods, the modification by the seller, in favor of the buyer, of the price actually paid or payable for them is taken into account for the purpose of establishing the customs value according to Article 11 of the Law on the customs tariff, in the case in which at the request of the customs body it is demonstrated:

a) that these goods were defective at the time of acceptance of the customs declaration; and

b) that the seller has modified the price in accordance with the contractual guarantee obligation provided by the sale-purchase agreement concluded before the goods are released for free circulation; and

c) that the defect of the mentioned goods was not taken into account in the corresponding sale-purchase contract.

The actual price to pay or payable for goods, as amended in accordance with paragraph three of this point, shall be taken into account only if this change has taken place within twelve months from the date of acceptance of the declaration for release for free circulation of the goods.

If, until the goods are released for free circulation, it is established on the basis of the physical control act or the preliminary verification act, that the quantities of goods actually established are smaller compared to the quantities entered in the documents related to the import transaction, the value in customs is determined according to the data of the documents that accompanied the goods.

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The recalculation of the customs value and of the import rights, respectively, is carried out at the written request of the declarant, with the presentation of the following documents: the new invoice issued by the seller / shipper with reference to the previous invoice; the bank document confirming the restitution of the payment for the goods under / / or the agreement between the parties stating that the payment remains for the next deliveries or the missing goods will be delivered later; the customs document from the exporting country confirming the rectification of the quantity of goods exported; other documents, on the declarant's own initiative, attesting the settlement of the claims.

point 2 is supplemented by a paragraph with the following content:

"If, until the place of entry in the customs territory of the Republic of Moldova, situations have arisen that have led to the diminution of the quantity of the goods, a documentary justified fact, the customs value is determined for the goods actually declared."

3. If the actual price paid or payable established according to art.11 of the Law on customs tariff includes an amount that represents an internal tax due in the exporting country on the goods to be evaluated, this amount is not included in the value in customs provided that the customs body can be shown that the respective goods have been exempted from this tax for the benefit of the buyer.

For the purpose of this point, the internal tax payable in the exporting country represents a tax (a payment) made in the exporting country on the goods to be evaluated, which will be refunded to the buyer, provided that the goods are exported.

If, at the time of customs clearance, the amount mentioned in paragraph one of this point is different from the price for the declared goods and the buyer demonstrates to the customs body by presenting the invoice and the payment receipt (natural persons) or the bank document confirming the refund of this tax on the account (persons legal) as proof that the respective goods were exempted from this tax for the benefit of the buyer, the refunded amount is not included in the customs value.

If at the time of customs clearance the evidence referred to in paragraph 3 is missing - the tax referred to in paragraph one of this point shall be included in the customs value.

The recalculation of the customs value and of the import duties respectively shall be made at the written request of the declarant, provided that the requirements specified in paragraph three of this point are respected.

4. For the purposes of Article 11 of the Law on Customs Tariff, the customs value of the imported goods constitutes the transaction value, respectively the actual price paid or payable for the goods when they are sold for export to the Republic of Moldova. The fact that the goods that are the object of a sale are declared to be released for free circulation is considered as sufficient indication that they were sold for export to the Republic of Moldova.

In the case of successive sales before evaluation, only the last sale that led to the introduction of the goods on the customs territory of the Republic of Moldova or the sale that takes place on the customs territory of the Republic of Moldova before the release of the goods, is such an indication. In the case of successive sales, the provisions of point 9 of this Regulation apply.

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In the case of the use of goods outside the customs territory of the Republic of Moldova between the date of sale and the date of release for free circulation, it is not required that the customs value be the transaction value.

5. The actual price paid or payable consists of the sum of the payments made or to be made by the buyer to or for the benefit of the seller for the imported goods and includes all payments made or to be made as a condition of the sale of the goods imported by the buyer to the seller or by the buyer to a third party to fulfill an obligation of the seller. The payment does not have to be compulsory in the form of a transfer of money. Payment can be made by credit or a negotiable instrument and can be made directly or indirectly.

The activities, including those of marketing, undertaken by the buyer on his own account, other than those for which an adjustment is provided for in article 11 paragraph (1) of the Law on customs tariff, are not considered to be an indirect payment to the seller , even if they can be considered for the benefit of the buyer or have been undertaken by agreement with the seller, and their cost is not added to the actual price to be paid or payable when establishing the customs value of the imported goods.

For the purposes of paragraph two of this point, "marketing activities" means all activities related to the advertising and promotion of the sale of the goods in question, as well as all activities related to the related guarantees. Such activities carried out by the buyer are considered to be undertaken on his own account, even if they result from an obligation that rests with the buyer on the basis of an agreement with the seller.

6. For the purposes of art.11 paragraph (4) letter b) of the Law on the customs tariff, when the sale of the goods and the value of the transaction depend on the respect of certain conditions, but whose value can be determined regarding the goods to be evaluated, this value is considered as indirect payment of a part of the actual price paid or payable, made by the buyer to the seller, as long as the condition or the benefit in question does not refer:

1) neither to any activity mentioned in point 5 paragraph two of this Regulation;

2) to any item that is added to the actual price to be paid or payable in accordance with the provisions of Article 11 paragraph (1) of the Law on customs tariff.

7. If the containers mentioned in art.11 paragraph (1) letter b) the second indent of the Law on customs tariff, are subject to repeated imports, at the request of the declarant, their cost is broken down accordingly, according to with generally accepted accounting principles.

8. For the purposes of art.11 paragraph (1) letter c) the fourth indent of the Law regarding the customs tariff, the research costs and the preliminary design sketches are not included in the customs value.

9. The customs authority has the right not to determine the customs value of the goods imported on the basis of the transaction value method, if, in accordance with the procedure referred to in paragraph two of this point, it has reasonable doubts that the declared value does not represent the total amount , payable or payable, mentioned in art.11 of the Law on customs tariff.

In the situation referred to in paragraph one of this point, the customs body is entitled to request additional information in accordance with points 27 paragraph five and 29 points two of this Regulation. If these doubts persist, before making a decision, the customs body shall inform in writing, at the written request of the declarant, of the

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reasons on which these doubts are based and give a reasonable period of response, but which will not exceed the deadline. provided in art.199 of the Customs Code of the Republic of Moldova no.1149-XIV of July 20, 2000 . The decision taken by the customs body is communicated in writing to the person concerned. The disagreement regarding the decision of the customs body does not exempt the declarant from the obligation to comply with the established requirements.

The additional documents and information to confirm the customs value will be requested according to the normative acts, issued by the Customs Service.

point 9 will have the following content:

" **9.** If the customs body has good suspicions that the declared transaction value represents the total amount paid or payable as mentioned in article 11 paragraph (1) of the Law on the customs tariff , the declarant is requested to provide further information, in accordance with point 27 paragraph five and point 29 paragraph two.

If, after receiving the additional information or in the absence of a response, the suspicions are not eliminated, the customs body may decide that the customs value cannot be determined, in accordance with Article 11 paragraph (1) of the Law on the customs tariff .

The decision taken by the customs body is communicated in writing, subject to the provisions of Article 7 paragraph (4) of the Law on the customs tariff . The disagreement regarding the decision of the customs body does not exempt the declarant from the obligation to comply with the established requirements.

For the purposes of this point, "justified suspicions" may be considered:

1) inconsistencies or irregularities found in the documents and / or information presented for customs clearance;

2) identification of the risks managed by the Customs Service. "

10. For the purposes of articles 12 and 14 of the Law on customs tariff (the transaction value of identical goods), the customs value is determined by correlation with the transaction value of some identical goods sold under the same commercial conditions and approximately in the same quantities with of the goods to be evaluated. In the absence of such a sale, the customs value is determined by correlating with the transaction value of the identical goods sold under different commercial conditions and / or in different quantities, adjusted to the differences that may result from the commercial conditions and / or quantities, provided that these adjustments can be made on the basis of the evidentiary elements that clearly establish the soundness and accuracy of the adjustment.

If the expenses stipulated in art.11 paragraph (1) letter a) of the Law regarding the customs tariff are included in the transaction value, this value is adjusted to the significant differences that may exist between the related expenses, by a on the one hand, the goods to be evaluated and, on the other hand, the identical goods in question, which come from different distances and different modes of transport.

For the purpose of this point, the "transaction value of imported identical goods" represents a customs value previously established in accordance with Article 11 of the Law on customs tariff, adjusted in accordance with paragraphs one and two of this point.

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11. When applying Articles 13 and 14 of the Law on Customs Tariff (the transaction value of similar goods), the customs value is determined by correlating with the transaction value of similar goods within a sale under the same and approximately commercial conditions. in the same quantities as for the goods under evaluation. When no such sale is identified, the value of the transaction with similar goods sold under other trading conditions and / or in different quantities, adjusted to reflect differences that may result from trading conditions and / or quantities, is applied, provided that such adjustment is it can be done on the basis of evidence which clearly establishes the soundness and accuracy of the adjustment.

If the expenses provided by art.11 paragraph (1) letter a) of the Law on the customs tariff are included in the transaction value, this value is adjusted to the significant differences that may exist between the related expenses, on the one hand. , the goods to be evaluated and, on the other hand, similar goods in question, which result from differences in distance and different modes of transport.

For the purpose of this point, the "transaction value of similar imported goods" represents a customs value previously established in accordance with Article 11 of the Law on the customs tariff, adjusted in accordance with paragraphs one and two of this point.

12. When applying Article 15 of the Law on customs tariff, the determination of the customs value of the goods is based on the unit sales price in the territory of the Republic of Moldova, which is established according to the requirements provided in the same article.

For the purposes of Article 15 of the Law on Customs Tariff, the unit price with which the imported goods are sold in the largest total quantity represents the price at which the largest number of product units is sold to persons who are not in interdependence relations. with the persons from whom they buy the goods in question, at the first commercial level after import at which such sales are made.

For the purposes of art.15 paragraph (2) of the Law on customs tariffs, the “closest date” is the date on which sales of imported or identical or similar imported goods are made in an amount sufficient to establish the price unitary.

II. PROVISIONS CONCERNING FEES AND LICENSES

13. For the purposes of Article 11 paragraph (1) letter d) of the Law on customs tariffs, royalties and license fees represent, in particular the payment for the use of rights related to:

a) the production of imported goods (patents, designs, models and manufacturing technologies, etc.); or

b) the export sale of imported goods (trade or factory marks, registered models, etc.); or

c) use or resale of imported goods (copyrights, manufacturing processes inseparably incorporated into imported goods, etc.).

When establishing the customs value of the imported goods in accordance with Article 11 paragraph (1) letter d) of the Law on the customs tariff, the royalties or license fee shall be added to the actual price paid or payable only if this payment:

a) is related to the goods subject to evaluation; and

b) is a condition of the sale of these goods.

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14. If the imported goods constitute only an element or a component of the goods produced in the Republic of Moldova, an adjustment of the actual price paid or payable for the imported goods shall apply only if the royalties or the license fee refer to these goods.

If the goods are imported in unassembled state or before resale they are subjected only to simple operations, such as dilution or packing, this does not prevent the royalties or license fee from being considered as referring to the imported goods.

If the royalties or the license fee partly refer to the imported goods and partly to other elements or components added to the goods after import or after the services or services after the import, the corresponding breakdown is made only on the basis of objective and quantifiable data, according to the note interpretation related to art.11 paragraph (2) mentioned in annex no.4 to the Law on customs tariff.

15. Royalties or license fees which refer to the right to use a trademark or trade mark shall be added to the actual price paid or payable for the imported goods only if:

1) the license fee or license refers to goods that are resold in the same state or which are subjected only to simple operations after import; and

2) the goods are marketed under the mark, applied before or after import, for which a royalty or license fee is paid; and

3) the buyer does not have the freedom to procure these goods from other suppliers that are not in interdependence with the seller.

16. If the buyer pays royalties or the license fee to a third party, the conditions referred to in point 13 paragraph two of these Regulations shall be considered fulfilled if the seller or a person dependent on him asks the buyer to make this payment.

17. If, according to the contractual clauses, the method of calculating the value of a royalty or a license fee relates to the price of the imported goods, it is presumed that the payment of this royalty or license fee refers to the goods to be evaluated, if does not prove otherwise.

If the value of a license fee or license fee within the meaning of Article 11 paragraph (1) letter d) of the Law on the customs tariff, is calculated independently of the price of the imported goods, the payment of the license fee or license fee, it also refers to the goods to be evaluated.

18. For the purpose of art.11 paragraph (1) letter d) of the Law on the customs tariff, the country of residence of the beneficiary of the payment of the license fee or license is not taken into account.

19. If the goods are purchased from a person and the license fee or license fee is paid to another person, the payment of the respective shall be considered a condition of the sale of the goods. These provisions are also specific in a multinational group when the seller or a person associated with it asks the buyer to make that payment when the goods are purchased from one member of the group, and the fee must be paid to another member of the same group. Similarly, the same rule also applies when the seller is the beneficiary of a license of the recipient of the royalty, and the latter controls the conditions of sale.

20. If the sale-purchase contract does not explicitly stipulate the obligation to pay royalties and license fee, payment is considered an implicit condition of the sale, if the buyer is not entitled to buy the goods from the seller, and the seller it is not right to sell the goods without paying the license fees and fees by the buyer to the license holder.

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21. If, according to art.11 paragraph (1) letter d) of the Law regarding the customs tariff and the provisions of the present chapter the royalties or the license fee are included in the customs value and at the moment of customs can be identified, these payments are declared together with other constituents of the customs value.

In case if, according to art.11 paragraph (1) letter d) of the Law regarding the customs tariff and the provisions of the present chapter the royalties or the license fee are to be included in the customs value, but at the moment of customs clearance according to these contractual clauses cannot be determined, the declarant has the right to declare a value in provisional customs

In the situation referred to in paragraph two of this point, the definitive determination of the customs value is postponed and the goods are placed in free circulation provided that the declarant:

a) is obliged, on the basis of the Commitment Declaration, completed in accordance with annex no.1 to this Regulation and accepted by the customs body, with the annexation of all relevant documents, to declare the import rights related to the value of the royalties or the license fee immediately, but no longer. no later than 5 working days from the *de facto* date of the respective payment; and

b) is a sufficient guarantee that will cover the import rights calculated from the estimated value of the royalties or license fee, based on the contractual conditions.

The declaration and payment of the import rights related to the value of the royalties or license fee established definitively shall be made at the written request of the declarant by the customs body drawing up the regularization decision.

In order to draw up the regularization decision and ensure the distribution of the value of the license fee or license according to the articles of the respective customs declaration, the declarant is obliged to make available to the customs body all the constituent elements regarding the name, quantity, unit of measure, reference number of the customs declaration in detail or pursuant to art.36 of the Customs Code is entitled to declare and pay the import rights on the basis of the tariff classification of the goods for which the highest customs duty is levied.

Failure to pay the import rights related to the value of the royalties or license fee within the term established in paragraph three letter a) shall be sanctioned according to Section 39 of the Customs Code . In this case, the customs body proceeds to execute the guarantee.

III. PROVISIONS CONCERNING THE PLACE OF INTRODUCTION ON THE CUSTOMS TERRITORY OF THE REPUBLIC OF MOLDOVA

22. For the purposes of Article 11 paragraph (1) letter a) of the Law on customs tariff, "place of introduction" represents:

1) for the goods transported by air - the destination airport or the first airport in the territory of the Republic of Moldova, where the aircraft carrying the goods has landed and their unloading takes place;

2) for goods transported by rail or by road - the place where the first border crossing point of the Republic of Moldova is located;

3) for the goods transported by river - the port of unloading;

4) for goods transported in other ways - the place where the land border of the customs territory of the Republic of Moldova is crossed.

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IV. PROVISIONS CONCERNING TRANSPORTATION EXPENSES

23. For the purpose of applying Article 11 paragraph (1) letter a) of the Law regarding the customs tariff, the following shall be taken into account:

1) if the transport is carried out with different types of transport, the costs for each type of transport are taken into account;

2) when the goods are invoiced at a single destination price, the costs related to the transport in the Republic of Moldova are not deducted from this price;

3) If the transport is free or is provided by the buyer, the transport costs to the place of introduction, are calculated according to the tariffs provided in point 24, applied for the same type of transport and are included in the customs value. In the absence of such information the tariff is calculated on the basis of the data on the transport costs declared previously for the same mode of transport, distance traveled and quantity (volume) transported;

points 2) and 3) will have the following content:

“2) if the goods are transported by the same means of transport to a point located beyond the place of entry on the customs territory of the Republic of Moldova, within the meaning of point 22, the customs value will not include the transport costs incurred in the territory customs of the country, provided that they are distinct (indicated separately) from the price paid or payable for the goods, accompanied by their documentary justification;

3) if the transport is insured with the buyer's own or rented means, the transport expenses to the place of introduction are declared according to the usual tariff, applied as a rule for the same modes of transport. In the event that this information is not available, the transport costs are calculated and declared by including the following elements:

a) the cost of fuel and lubricants for the tour and / or return journey (including the corresponding VAT);

b) cost of authorizations;

c) the expenses related to the depreciation of the means of transport (tractor head and semi-trailer), reported on each transport day;

d) expenses for salaries and related contributions;

e) daytime and accommodation (as appropriate), calculated according to the provisions of the Regulation regarding the delegation of employees of the entities from the Republic of Moldova, approved by Government Decision no. 10/2012 ;

f) the expenses of compulsory insurance of the means of transport, reported on each transport day;

g) the compulsory insurance expenses for the movement outside the territory of the Republic of Moldova, related to the number of crossings;

h) taxes for the use of roads outside the territory of the Republic of Moldova;

i) the expenses for the customs processing of the goods in the exporting country (as the case may be);

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j) the expenses for loading, unloading and transhipping the goods, including the costs for storage, to the place of introduction in the territory of the Republic of Moldova (as the case may be);

k) the cost of insuring the goods (as the case may be);

l) the commercial addition of 5% of the total of the aforementioned expenses. ";

is supplemented by sub-item 3 [1]) with the following content:

"3 [1]) if the transport is free and / or if the calculation specified in sub-item 3 is not presented, the transport costs to the place of introduction shall be identified by the customs body on the basis of the previously declared transport costs for the same method of transport. transport, distance traveled, weight / volume transported, temperature regime required for transporting goods. If more than one transport is found, the smallest of these values is used.

The provisions of this point will be taken as a basis of calculation and in the case when it is found in the subsequent control that the declared transport costs are under-invoiced or have been declared wrong. ";

4) when the customs declaration in detail comprises several articles, the expenses for the transport, loading, unloading, reloading, transhipment of goods are distributed directly proportional to the gross weight of the goods;

5) the expenses for the insurance of the goods are distributed directly proportional to their value.

24. The body of the central public administration in the field of transport and / or the specialized institutions in the field presents to the Customs Service the existing tariffs applied for various modes of transport.

point 24 is repealed;

25. The postal costs paid up to the place of destination for the goods sent by post are fully included in the customs value of these goods, except for the additional postal costs charged in the Republic of Moldova.

V. PROVISIONS CONCERNING THE EXCHANGE RATE

26. If in order to establish the customs value of the imported goods, the conversion from a foreign currency is required, according to art.127 of the Customs Code , the official exchange rate of the Moldovan leu established by the National Bank of Moldova at the date of the occurrence of the customs obligation is applied.

VI. STATEMENT OF ELEMENTS AND DOCUMENTS TO BE PRESENTED

27. In order to declare the customs value established in accordance with Article 11 of the Law on customs tariff, the declarant draws up and submits a declaration for the customs value on a form DV1, according to the model in annex no.2 to this Regulation. If, in more detail, the customs declaration contains more than three articles, the DV1 form is accompanied by one or more complementary sheets.

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It is specifically requested that the declaration for the customs value referred to in paragraph one of this point be made by the declarant or his representative who holds all relevant elements. The DV1 form is completed according to the Instruction regarding the completion of the declaration for the customs value, according to annex no.3 to this Regulation.

The declaration for the customs value shall be submitted to the customs body by the person mentioned in paragraph two of this point, on his own responsibility, together with the customs declaration in detail.

Where, the customs value of the goods is established in accordance with Articles 12-17 of the Law on Customs Tariff, the person referred to in paragraph two of this point declares the customs value in the customs declaration in detail and provides the customs body with the relevant information In this regard.

Submitting to the customs body the declaration of value in accordance with paragraph one of this point is equivalent to committing the responsibility of the person mentioned in paragraph two, in relation to:

a) the accuracy and completeness of the elements included in the declaration; and

b) the authenticity of the documents presented in support of these elements; and

c) providing any additional information or documents necessary to establish the customs value of the goods.

28. Except in cases where this is indispensable for the correct collection of import rights, the declaration provided for in point 27 paragraph one of this Regulation will not be submitted:

a) if the customs value of the goods imported in a transaction does not exceed the equivalent of 5000 euros, provided that they do not represent fractional or multiple transactions from the same consignor for the same consignee;

b) in case of placing the goods under certain customs destinations exempted / suspended from the payment of the import rights, except for the tax for customs procedures;

c) in the case of the introduction of the goods by the natural persons;

d) if the declarant holds the status of authorized economic agent (AEO).

In the case of imports of goods of the same type provided by the same seller to the same buyer under the same commercial conditions, the customs body is entitled not to request the DV1 value declaration for each import transaction. It is deposited whenever the circumstances of the transaction change.

If it is found that the conditions set out in paragraphs one and two of this point are not met and / or the customs body has identified the risk regarding the inaccuracy of the declared value, it is entitled to request the declarant to complete and submit a DV1 form.

29. In order to confirm the customs value of the imported goods, the declarant submits documents according to the provisions of point 29 [1] of the Regulation for the application of the customs destinations provided by the Customs Code of the Republic of Moldova, approved by the Government Decision no.1140 of November 2, 2005 .

In case the customs body detects inconsistencies or irregularities between the data contained in the documents presented by the declarant and / or if the Customs Integrated Information System identifies the selectivity criterion based on the risk management process, pursuant to the provisions of art. 7 paragraph (2)) of the Law on

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the customs tariff and point 29 [2] of the Regulation for the application of the customs destinations provided by the Customs Code of the Republic of Moldova, the customs body is entitled to request the declarant additional data and information, depending on the specific of the transaction.

The declarant, on his own initiative, has the right to present other documents, in order to confirm the announced customs value.

point 29 is supplemented by a paragraph with the following content:

“The documents presented in order to confirm the declared customs value will cumulatively contain the following data:

a) the identification data of the seller and the buyer of the goods;

b) the name of the goods, the quantity, the price for each unit and the total value of the goods;

c) signature of the issuing person;

d) the number and date of issue of the invoice;

e) conditions and method of payment;

f) the reductions and conditions of their application, as the case may be;

g) the conditions and the delivery time;

h) the nature of the transaction (commercial / non-commercial). ";

30. Except in cases where the DV1 Value Declaration is not filed, according to the provisions of point 28 of this Regulation, a copy of DV1, attached to the customs declaration in detail, shall be kept by the customs body.

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31. The verification of the correctness of determining the customs value of the imported goods is carried out based on the customs body's assessment of the determined / potential risks in completing the import transactions of the goods.

32. When determining the customs value of the goods imported on the basis of the transaction value, the customs value of the goods corresponds to the transaction value, which is equal to the price paid or payable for the imported goods, adjusted to the value of the elements provided in Article 11 paragraph. (1) of the Law on the tariff, if they have not previously been included in the value of the goods.

If the declared customs value is determined according to the transaction value method, the customs body checks the customs declaration and the accompanying documents presented, to ensure that:

a) at presentation DV1 the data of the last correspond to the data from the customs declaration in detail and to the data from the commercial and transport documents;

b) the declared value of the transaction, based on the data from the documents presented are correct, complete;

c) the declared ones are described in detail and unequivocally, being presented sufficient data specifying the trademark, in case of its existence;

d) the data in the documents presented do not contain contradictory data;

e) the customs value of the declared goods is similar to that of other importers who have declared identical or similar goods based on the transaction value;

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f) all the documents of transport of the goods are presented to the customs body and these documents fulfill all the conditions of delivery, including the payments related to handling, transport, transhipment, storage, according to the conditions of delivery and their costs;

g) according to groups C and D of the delivery conditions established by the International Chamber of Commerce according to INCOTERMS norms, the price paid or payable of the goods to be evaluated includes the cost of transport, including the costs related to the transport;

h) were indicated all the costs incurred by the buyer in accordance with Article 11 paragraph (1) of the Law on customs tariff, as elements to be included in the customs value;

i) the goods may be subject to commissions or royalty and license fees;

j) the goods to be evaluated, before they were presented for free circulation, were not resold and if the value of the declared transaction is not less than the value of the goods related to the previous sale;

k) the declared value for goods intended for release for free circulation, which were previously placed in a suspensive customs regime or kept in warehouses in free economic zones is real and is not less than the invoiced value declared in the initial customs regime with all the elements included constitutive of the customs value (unless the price was influenced by physical wear and / or moral aging);

l) the goods to be evaluated are not part of some free deliveries: donations, gifts, samples;

m) there are no restrictions regarding the rights of the buyer on the evaluated goods, except for the restrictions allowed by article 11 paragraph (4) letter a) of the Law regarding the customs tariff;

n) the sale of the goods and the value of the transaction do not depend on compliance with certain conditions or benefits whose value cannot be determined, with reference to the goods to be evaluated;

o) the participants in the transaction are not interdependent persons, except when their interdependence does not influence the value of the transaction;

p) other risk factors established according to the nature and specificity of the transaction.

point 32 shall have the following content:

" **32.** When determining the customs value of the goods imported on the basis of the transaction value, the customs value of the goods corresponds to the transaction value, which is equal to the price paid or payable for the imported goods, adjusted to the value of the elements provided for in Article 11 paragraph (1) of the Law on Customs Tariff , if they have not previously been included in the value of the goods.

If the declared customs value is determined on the basis of the transaction value method, the customs body verifies the customs declaration and the accompanying documents presented, taking into account the following aspects:

a) matching the data in the customs declaration in detail and the data in the documents presented by the declarant with the data and information specified in DV1;

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b) a detailed description of the goods and unambiguous, with the presentation of sufficient data for this purpose, including the specification of the trademark, in case of its existence;

c) lack of contradictory data or irregularities in the documents presented;

d) the correctness of the data from the documents presented regarding the conditions of delivery of the imported goods, according to the INCOTERMS rules;

e) declaring, depending on the specificity of the transaction, the elements to be included in the customs value incurred by the buyer within the meaning of Article 11 paragraph (1) of the Law on customs tariff ;

f) mentioning the conditions for granting the reductions, as the case may be;

g) the declared customs value for goods intended for release for free circulation, previously placed in a suspensive customs regime or in free economic zones, is not less than the invoiced value declared in the initial customs regime (unless the definitive price of the commodity is established on the basis of stock quotes or the price of the commodity was influenced by physical wear and / or moral aging), with the adjustment (as the case may be, depending on the specific nature of the transaction) to the value of the elements provided for in Article 11 paragraph (1) of the Law on customs tariff ;

h) lack of non-commercial transactions: donations, gifts, samples;

i) lack of restrictions regarding the rights of the buyer on the goods evaluated, except for the restrictions allowed in art.11 paragraph (4) letter a) of the Law regarding the customs tariff ;

j) the lack in the transaction of sale-purchase of conditions or benefits whose value cannot be determined;

k) lack of interdependence relations between the participants in the transaction, except when the interdependence does not influence the transaction value;

l) lack of identified risk factors, depending on the nature and specificity of the transaction, based on the risks managed by the Customs Service. ”;

33. If the customs value is declared by the application of articles 12-17 of the Law on the customs tariff, the customs body verifies the customs declaration and the documents / information presented by the declarant in this respect to ensure the correctness of the value determination in customs and the application of the method chosen in accordance with its characteristic provisions.

If the declared customs value corresponds to the provisions of application of the method chosen by the declarant, the customs body accepts the declared value and method.

When the customs value determined by the declarant does not comply with the provisions for applying the chosen method, the customs body shall act in accordance with the procedure referred to in point 34 paragraph two of this Regulation.

in point 33 paragraph three, the text “the procedure referred to in point 34 paragraph two of this Regulation” is replaced by the text “of the provisions of art.8 paragraph (3) of the Law regarding the customs tariff ”;

34. If the provisions for applying the transaction method according to Article 11 of the Law on customs tariff are fulfilled, at least one of the risk factors specified in point 32

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paragraph 2 of this Regulation is not established, at the same time, no considerable discrepancies are found by comparing the identical or similar goods previously imported with those to be evaluated, the customs body accepts the transaction method.

In case of non-observance of the provisions of paragraph one or in the situation referred to in point 33 paragraph three of this Regulation, the transaction method cannot be accepted and the customs body informs the declarant, by handing over the inspection document about:

a) the necessity of presenting the additional documents / information for the confirmation of the customs value within the term that will not exceed the provisions of art.199 of the Customs Code ; or

b) the right to declare the customs value of the goods by applying the methods provided by articles 12-17 of the Law on the customs tariff with the right to place the goods in free circulation; or

c) the right of the declarant to establish a sufficient guarantee with the right to place the goods in free circulation.

point 34 will have the following content:

" **34** . In case the provisions of the transaction method are fulfilled according to art.11 of the Law on the customs tariff , as well as following the verification of the aspects referred to in point 32 paragraph, the conformity of the declared data is established, the customs body accepts the method of transaction.

In case of non-observance of the provisions of paragraph one, the customs body informs the declarant by handing over the inspection document about:

1) the necessity of presenting the additional documents / information to confirm the customs value within the term that will not exceed 2 working days; or

2) the right to declare the customs value of the goods by applying the methods provided in art.12-17 of the Law on the customs tariff with the right to place the goods in free circulation; or

3) the right of the declarant to establish a sufficient guarantee with the right to place the goods in free circulation. ";

shall be supplemented by point 34 [1] with the following content:

" **34 [1]** . Upon presentation by the declarant of the documents and / or of the additional information to confirm the declared customs value, the customs body shall make entries in the inspection document, with their express indication. ";

35. If the declarant presents the additional information and / or documents and after examining them the suspicions regarding the validity of the declared customs value are removed, the customs body accepts this value.

36. When the declarant provides the additional documents and / or information, but after examining them the suspicions regarding the veracity of the declared customs value are not removed and / or potential risk factors persist (considerable discrepancies established by comparing the value of the goods to be evaluated with the value of the identical goods or the similar one) or the declarant does not submit additional documents and / or information within the established term, the customs body informs the declarant by handing over the inspection document, about:

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a) the right to declare the customs value of the goods through the consecutive application of the methods provided by articles 12-17 of the Law on the customs tariff; or

b) the obligation of the declarant to establish a sufficient guarantee in the size established by the customs body.

For the purpose of paragraph one of this point, the declarant is informed by the customs body within a maximum of one working day from the moment of the presentation of the additional documents and / or information, but at least one day before the expiry of the term provided by art.199 of the Customs Code. , and in the case of not presenting the documents - immediately upon expiration of the deadline set for their presentation.

point 36 shall have the following content:

" **36** . When the declarant provides the additional documents and / or information, but after examining them the suspicions regarding the veracity of the declared customs value are not removed or the declarant does not present within the established term additional documents and / or information, the customs body shall include in the inspection document the justified reason of not accepting the transaction method and gives the declarant the possibility to respond in writing within 4 hours from the receipt of the inspection document, with the presentation of the corresponding evidence. Subject to the provisions of art.8 paragraph (4) of the Law regarding the customs tariff regarding the disclosure of confidential information and data protection, at the request of the declarant, the customs body notifies regarding the acts and information that are the basis for not accepting the transaction method. Following the examination of the response submitted by the declarant, the customs body decides on the acceptance / non-acceptance of the declared customs value. In the event that the relevant evidence cannot be presented within the term provided for in art.199 of the Customs Code , the declarant may request the establishment of the sufficient guarantee with the right to place the goods in free circulation, in accordance with the provisions of art.17 ^{2} of the Law on customs tariff .

In case the suspicions are eliminated, the declared customs value will be accepted and the respective entries will be made on the inspection document, which will be notified to the declarant.

If the suspicions regarding the veracity of the declared customs value are not eliminated, the customs body informs the declarant by submitting the inspection document about the impossibility of determining the customs value according to article 11 of the Law on the customs tariff , granting the declarant the right to declare the customs value of the goods through the consecutive application of the methods provided for in art. 12-17 of the Law on the customs tariff , with the granting in this respect a term of 4 hours.

shall be supplemented by point 36 ^{1} with the following content:

" **36 ^{1}** . The customs body, within the meaning of points 35 and 36 (1), examines the additional documents presented and informs the declarant by the inspection document, within 4 hours after their presentation, and in case of not presenting the

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requested documents - immediately after the deadline expires established for their presentation. ";

37. In the cases specified in point 36 of this Regulation, the goods are placed in free circulation, as follows:

a) for point 36 paragraph one letter a) - making changes by the declarant in the customs declaration in detail with the application of another method of customs assessment accepted by the customs body and payment of import rights; or

b) for point 36 paragraph one letter b) - the declaration by the declarant of a sufficient guarantee.

point 37 shall have the following content:

" **37.** In the case specified in point 36 paragraph four, the goods are placed in free circulation when the modifications in the customs declaration are made in detail with the application of another method of determining the customs value provided in art.12-17 of the Law on the tariff customs , accepted by the customs body, and payment of import rights.

For the purpose of paragraph one the declarant is entitled to use the information available to him, with the presentation of the customs body of the conclusive documents, as the case may be.

If, within the term provided for in point 36 paragraph four, the declarant does not submit information indicated in paragraph two, the customs body determines the customs value of the goods by the consecutive application of the methods provided in art.12-17 of the Law regarding the tariff customs , with the execution of the respective mentions in the inspection document, which is brought to the notice of the declarant. ";

shall be supplemented by point 37^{1} with the following content:

" **37^{1}** . The request to apply the procedure for postponing the definitive determination of the customs value is made by submitting a written request by the declarant (or in electronic form by using the electronic data processing techniques, with authentication by applying the electronic signature) to the responsible customs post the perfection of customs documents. The customs body examines the request and informs the declarant by the inspection document about its acceptance / non-acceptance, within 4 hours from the reception.

If, pursuant to art.17^{2} paragraph (1) and / or paragraph (8) of the Law on the customs tariff , the impossibility of applying the procedure for postponing the definitive determination of the customs value, the customs body informs by the inspection document the declarant on the justified reason for the refusal and proceeds according to point 36.

When the customs body disposes of the procedure for postponing the definitive determination of the customs value, the goods are placed in free circulation under the conditions regulated by art.17^{2} of the Law on the customs tariff . ";

38. According to art.172 paragraph (4) of the Law on customs tariff, the sufficient guarantee represents the difference between the import rights calculated on the basis of the customs value of the goods, determined by the customs authority on a provisional

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basis, and the import rights calculated on based on the customs value declared by the declarant.

39. The sufficient guarantee is lodged until the customs clearance is granted, in one of the forms provided for in art.17 [2] paragraph (3) of the Law regarding the customs tariff.

40. In the case provided for in point 37 letter b) of the present Regulation, the import rights calculated on the basis of the value announced by the declarant are transferred to the state budget, the guarantee offered by a money deposit is transferred to the treasury account of guarantees, and the bank guarantee or the customs broker guarantee shall be completed at the customs office where the import formalities are carried out before the customs clearance is granted.

41. The guarantee constituted by a money deposit is transferred to the bank requisites established by the Ministry of Finance.

42. If the declarant disposes of the establishment of the sufficient guarantee through a bank guarantee or the customs broker's guarantee, it is presented in original and is annexed to the customs declaration of import of the goods.

43. The guarantee of the customs broker is ensured by depositing a money deposit according to the provisions of point 41 of this Regulation or by a letter of guarantee constituted by the account of the global guarantee provided by art.163 paragraph (2) letter c) of the Customs Code .

44. The bank guarantee or the customs broker guarantee shall contain the following mandatory elements:

a) the name, fiscal code and legal address of the guarantor;

b) the number and date of the global bank guarantee, if the guarantee is constituted by the customs broker on behalf of the global guarantee;

c) the name, fiscal code and address of the authorizing officer;

d) the name, fiscal code and address of the beneficiary;

e) the term of validity of the guarantee;

f) the registration number of the customs declaration of import of the goods for which the guarantee is constituted;

g) the sum of the import rights guaranteed in Moldovan lei;

h) bank accounts from which the guaranteed amount for the payment of import rights is incontestable;

i) the irrevocability of the security lodged.

45. In case the bank guarantee does not include the registration number of the import customs declaration for which it is constituted, at the same time as its presentation, the declarant submits a notification specifying the number of the respective declaration.

46. The bank guarantee or the customs broker's guarantee is received in the original by the customs official responsible for the processing, and on the copy of the declarant is inscribed "originally received and annexed to the customs declaration no .___ from ____", with the application of the personal signature and stamp.

[Pct.46 modified by Hot.Guv. no.709 from 07.07.2018 , in force 20.07.2018]

47. For the establishment of the sufficient guarantee, the customs body establishes a provisional value by using the information it holds at the time of customs assessment (for example, the data on the prices of identical or similar goods whose customs

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clearance it has previously carried out, the prices of goods production in the country import, information provided by the customs body in the country of export based on international cooperation agreements, prices of goods from the external trade circuit, prices of producers, including those placed on official websites, other offers of prices existing on the Internet, catalogs containing the detailed description of the goods, stock quotes, data on the admissible levels of commissions, discounts, benefits, transport tariffs, expert conclusions, etc.).

48. After the release of the goods for which a guarantee has been released for free circulation, the definitive customs value is established after examining the documents related to the import transaction and / or presented additionally at the request of the customs body, or presented by the declarant on his own initiative. . If the information contained in the documents presented does not attest to the actual value of the goods, for the establishment of the definitive customs value, the customs body takes control actions through post-clearance audit and / or administrative request to the customs authority of the country of dispatch regarding the verification of the accuracy of the value of the goods. export. The customs body will carry out the procedure for establishing the customs value with definitive character within the term of validity of the guarantee, established according to art.17[2] of the Law on customs tariff.

point 48 shall have the following content:

" **48** . After placing the goods for which a guarantee has been released for free circulation, the customs value is established after examining the documents related to the import transaction and / or presented additionally at the request of the customs body or presented by the declarant on his own initiative.

The customs body shall examine the documents submitted additionally by the declarant within a period which shall not exceed 14 working days from the date of their presentation. If the information contained in the documents presented does not attest to the declared customs value, the customs body is entitled to take control actions by post-clearance audit and / or administrative request to the customs authority of the country of dispatch regarding the verification of the accuracy of the export value. The customs body will carry out the procedure of establishing the customs value with definitive character within the term of validity of the guarantee, according to art.17 [2] of the Law on the customs tariff .

The decision of the customs body regarding the customs value of the goods placed in free circulation with the constitution of the sufficient guarantee can be applied also in the subsequent transactions with the same type of goods, if they are performed by the same seller to the same buyer, under the same commercial conditions.

In the situation when, until the expiration of the term established in art.17 [2] paragraph (7) of the Law on the customs tariff , the declarant does not present documents to confirm the declared value, the customs body proceeds to execute the guarantee. In this case, the provisionally established customs value shall be definitive and the operation of placing the goods under the customs procedure shall be deemed to have been completed. ";

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49. If, following the undertaking of the actions referred to in point 48 of this Regulation, the declared customs value is demonstrated, the customs body determines the definitive customs value corresponding to the declared value.

In the situation referred to in paragraph one of this point, the customs body informs the declarant by the inspection document, within three working days after the decision is taken, about the confirmation of the declared value and about the disposition of the refund of the constituted guarantee.

In case the sufficient guarantee was established by bank guarantee or the customs broker guarantee, the original of the guarantee is returned to the declarant. The copy of the guarantee letter is written "the original returned to the declarant" and is authenticated by the declarant, after which the copy is annexed to the customs declaration in detail.

In the event that, the sufficient guarantee was constituted by a money deposit, the declarant is entitled to request the restitution of the money means in the account of the future obligations towards the national public budget or to his bank account.

50. If, following the undertaking of the actions referred to in point 48 of this Regulation, the declared customs value is not demonstrated, the customs body determines the definitive customs value based on the information held.

In the situation provided for in paragraph one of this point, the customs body draws up the regularization decision according to the provisions of art.127 [13] of the Customs Code , with the collection in whole or in part of the sufficient guarantee established.

in point 50, paragraph one is supplemented with the text ", with the informant of the declarant by the inspection document";

VIII. PROVISIONS FOR THE APPLICATION OF THE RESERVATION METHOD

51. The determination of the customs value by the reserve method is based on the principles of determining the customs value applied to the methods provided for in articles 11-16 of the Law on the customs tariff, but with a reasonable flexibility in application, within the meaning of the interpretative notes to art. .17 to this law, respecting the succession of the application of customs valuation methods, established by art. 10 of the Law on customs tariff.

52. The customs value determined by applying the reserve method is based, in priority, on the customs values of the same or similar goods, with the application of a reasonable flexibility in this respect, according to the requirements of art.17 of the Law on the customs tariff. For the selection of identical or similar goods, the priority basis is taken into account the transactions for which the customs value was accepted on the basis of the transaction value.

53. If the customs body identifies values for the same or similar merchandise to be evaluated by applying the reserve method, for establishing the customs value and for the purpose of avoiding fictitious or arbitrary values, it is adjusted according to the commercial level or quantity, according to the interpretative notes to articles 12 and 13 of annex no.4 to the Law on customs tariff.

54. When determining the customs value by the reserve method as a valuation basis, authentic information specified in point 47 of this Regulation will be used, which

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does not contravene the provisions of Article 17 paragraph (3) of the Law on customs tariff.

point 54 is supplemented by a paragraph with the following content:

"At the written request of the declarant, the customs body informs in writing about the customs value determined by applying the provisions of art.17 of the Law on the customs tariff , with the indication of the data in a depersonalized way, used as a basis for evaluation.";

55. If the customs value of the means of transport used cannot be determined by the consecutive application of the methods for determining the customs value, specified in articles 11-16 of the Law on customs tariff, they are evaluated on the basis of reserve value. To this end, the customs body uses the information available at the time of assessment. Depending on the determining characteristics of the evaluated means of transport, its value is adjusted according to model, brand, technical condition, degree of wear, ie: year of manufacture, mileage, route, endowment of the means of transport, previous training in road accident , flood or any other damage present at the time of introduction.

When determining the customs value of the machines used by applying the reserve method, the customs body will evaluate the goods according to the make, model, year of manufacture, degree of wear (technical state), dismantling costs, packaging, delivery conditions, transport mode.

The declarant on his own initiative may present to the customs body and other documents for establishing the customs value of the means of transport and the machines used.

IX. PARTICULARITIES CONCERNING THE VERIFICATION OF CORRECTITUDE DETERMINATION OF THE VALUE IN CUSTOMS IN THE FRAMEWORK OF THE CUSTOMS PROCEDURE ELECTRONIC GOODS IMPORT

56. In the procedure of the electronic customs clearance of import goods, in order to ensure the verification of the correctness of the customs value determination, the procedure of this Regulation is respected, with the presentation to the customs body of all the documents necessary to confirm the customs value in electronic format with the application of the digital signature both by the declarant and the customs official, according to the Law no.91 of May 29, 2014 on the electronic signature and the electronic document and the Government Decision no.904 of November 13, 2013 "On the procedures for electronic customs clearance of goods".

[Pct.56 modified by Hot.Guv. no.709 from 07.07.2018 , in force 20.07.2018]

X. PROVISIONS CONCERNING TRADE DISCOUNTS

57. The commercial reduction, in order to determine the customs value according to the provisions of art.11 of the Law on the customs tariff, is accepted if at the moment of import it:

1) it is assigned to the goods to be evaluated; and

2) it is justified by indicating it in the invoice and the sale-purchase contract, in case it was concluded, with the mention of the conditions of the grant.

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58. The reduction for the advance payment is accepted if:

1) corresponds to the general applicable level; and

2) the payment of the goods to be evaluated, with the reflection of the reduction, is performed at the time of the evaluation, a fact confirmed by the presentation of the bank document denoting this payment.

59. The reduction granted after the customs valuation date (for example, at the end of the quarter, semester or year) is not taken into account for the purpose of determining the customs value.

points 57-59 will have the following content:

" **57.** In order to determine the customs value, according to the provisions of art. 11 of the Law on the customs tariff , the reductions are taken into account if they are assigned to the goods to be evaluated and when the customs declaration is accepted in the commercial documents related to the transaction, their application is foreseen, the conditions of the grant and the amount of the reduction.

Commercial discounts are accepted if specified:

1) invoice / invoice; or

2) in the contract of sale-purchase and / or further confirmed in other commercial documents provided to the customs body at the time of acceptance of the customs declaration.

58. Discounts for prepayment are not taken into account for goods whose price was not actually paid at the time of acceptance of the customs declaration.

59. The reductions resulting from changes in the commercial acts that occurred after the acceptance of the customs declaration are not taken into account. ";

XI. PROVISIONS CONCERNING THE EVALUATION OF FREE GOODS ACCOMPANYING GOODS PURCHASED AGAINST PAYMENT

60. If a certain quantity of goods in excess of the quantity ordered is shipped together with the goods in a sale-purchase transaction and these free goods are used as a "tester" in the trading area, their value is a component part. from the customs value which is the price to be paid or payable in accordance with Article 11 of the Law on customs tariff, if they meet the following conditions:

1) in the contract of sale-purchase and on the invoice it is specified that the respective goods are shipped free of charge;

2) the quantity of goods *"testers"* is shipped with the goods sold and are used exclusively in the marketing areas;

3) have the same quality and reputation, bear the same name, but are labeled as " *tester - this product cannot be sold* ".

The proportion between the quantity of goods sold and the free goods must not exceed 15%.

is supplemented by Chapter XII with the following content:

" XII. PARTICULARITIES CONCERNING THE PROCEDURE FOR VERIFICATION OF CORRECTITUDE DETERMINATION OF THE CUSTOMS VALUE OF GOODS INTRODUCED BY PERSONS

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PHYSICIANS AND PHYSICIANS WHO DO INDEPENDENT ACTIVITIES

61 . Goods brought into the customs territory of the Republic of Moldova by individuals are subject to mandatory declaration in accordance with Law no.1569 / 2002 on the import and export of goods from the Republic of Moldova by individuals with the Customs Code of the Republic Moldova no.1149 / 2000 and with other normative acts adopted in accordance with it.

All the actions of the customs body related to the procedure of verification of the customs value are ensured by carrying out the respective mentions on a standardized form, approved by the Customs Service. If the space required for the entries in the typed form is insufficient, the documents shall be drawn up in an annex in free form, which shall be signed and the personal stamp of the responsible customs official shall be applied and shall be made known to the natural person against signature at each verification step.

In the process of verifying the correctness of determining the customs value of the goods introduced in the Republic of Moldova by natural persons, the following aspects will be taken into account:

1) the customs body verifies the data indicated in the form typed in contrast with the presented merchandise and in the case when the examination finds that the declared customs value corresponds to the provisions of art.11 of the Law on the customs tariff - the declared customs value is accepted;

2) if after the verification there are established suspicions regarding the veracity of the declared value, the customs body requests in writing additional documents and / or information to support it, with the granting of a deadline that will not exceed 2 working days;

3) following the presentation of the additional documents / information, the customs body makes the respective indications with their indication in the standardized form and if the declared customs value is confirmed, it acts in accordance with sub-item 1);

4) if the natural person does not present documents / information and / or it is found that the information in the additional documents / information presented does not confirm the declared value, the customs body informs on the justified reason for not accepting it, ensuring the determination of the customs value by the consecutive application of the the methods provided in art. 12-17 of the Law on the customs tariff .

62. The goods introduced into the customs territory of the Republic of Moldova by natural persons carrying out independent activities in accordance with the provisions of chapter 10 [2] of the Fiscal Code no.1163 / 1997 and art.5 paragraph (6) of Law no.1569 / 2002 with regarding the way of introducing and removing the goods from the territory of the Republic of Moldova by natural persons are subject to mandatory declaration in writing on the standard form approved by the Customs Service.

In the process of verifying the correctness of determining the customs value of the imported goods by the natural persons carrying out independent activities, the following particularities will be taken into account:

1) the procedure for verifying the customs value will be performed with the analogical applicability of the mechanism provided for in Chapter VII;

2) all the mentions related to the customs value control procedure will be made on the standardized form. If the space required for the entries is insufficient, they will be

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drawn up in an annex in free form, which shall be signed and the personal stamp of the responsible customs official shall be applied and shall be made known to the natural person against signature at all stages of verification."

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GUVERNUL REPUBLICII MOLDOVA

H O T Ă R Î R E
pentru modificarea Regulamentului cu privire la modul de declarare a valorii în vamă a mărfurilor, aprobat prin Hotărîrea Guvernului nr. 974/2016

nr. 705 din 27.12.2019
(în vigoare 01.03.2020)

Monitorul Oficial al R. Moldova nr. 400-406 art. 1042 din 31.12.2019

* * *

Guvernul **HOTĂRĂŞTE:**

1. Regulamentul cu privire la modul de declarare a valorii în vamă a mărfurilor, aprobat prin Hotărîrea Guvernului nr.974/2016 (Monitorul Oficial al Republicii Moldova, 2016, nr.265-276, art.1057), cu modificările ulterioare, se modifică după cum urmează:

1) clauza de armonizare va avea următorul cuprins:

"Prezentul Regulament transpune art.129-133, 135-142 şi 144 din Regulamentul de punere în aplicare (UE) nr.2015/2447 al Comisiei din 24 noiembrie 2015 de stabilire a unor norme pentru punerea în aplicare a anumitor dispoziţii din Regulamentul (UE) nr.952/2013 al Parlamentului European şi al Consiliului de stabilire a Codului vamal al Uniunii, publicat în Jurnalul Oficial al Uniunii Europene L 343 din 29 decembrie 2015, astfel cum a fost modificat ultima oară prin Regulamentul de punere în aplicare (UE) 2018/604 al Comisiei din 18 aprilie 2018.";

2) pe tot parcursul textului, cuvintele "din prezentul Regulament" se exclud;

3) punctul 2 se completează cu un alineat cu următorul cuprins:

"În cazul în care, pînă la locul de introducere pe teritoriul vamal al Republicii Moldova, au survenit situaţii care au dus la diminuarea cantităţii mărfurilor, fapt justificat documentar, valoarea în vamă se determină pentru mărfurile efectiv declarate.";

4) punctul 9 va avea următorul cuprins:

"**9.** În cazul în care organul vamal are suspiciuni întemeiate că valoarea de tranzacţie declarată reprezintă cuantumul total plătit sau de plătit astfel cum se menţionează în art.11 alin.(1) din Legea cu privire la tariful vamal, se solicită declarantului să furnizeze informaţii suplimentare, în conformitate cu pct.27 alineatul cinci şi pct.29 alineatul doi.

În cazul în care după primirea informaţiilor suplimentare sau în absenţa unui răspuns suspiciunile nu sînt eliminate, organul vamal poate decide că valoarea în vamă nu poate fi determinată, în conformitate cu art.11 alin.(1) din Legea cu privire la tariful vamal.

Decizia luată de către organul vamal se comunică în scris, sub rezerva dispoziţiilor art.7 alin.(4) din Legea cu privire la tariful vamal. Dezacordul cu privire la decizia organului vamal nu scuteşte declarantul de obligativitatea conformării la cerinţele stabilite.

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În sensul prezentului punct, “suspiciuni întemeiate” pot fi considerate:

1) neconcordanţe sau nereguli constatate în documentele şi/sau informaţiile prezentate pentru vămuirea mărfurilor;

2) identificarea riscurilor gestionate de către Serviciul Vamal.”;

5) la punctul 23:

a) subpunctele 2) şi 3) vor avea următorul cuprins:

“2) în cazul în care mărfurile sînt transportate cu acelaşi mijloc de transport pînă la un punct situat dincolo de locul de introducere pe teritoriul vamal al Republicii Moldova, în sensul pct.22, valoarea în vamă nu va include cheltuielile de transport suportate pe teritoriul vamal al ţării, cu condiţia ca acestea să fie distincte (indicate separat) de preţul plătit sau de plătit pentru mărfuri, însoţite de justificarea lor documentară;

3) în cazul în care transportul este asigurat cu mijlocul propriu sau închiriat al cumpărătorului, cheltuielile de transport pînă la locul de introducere se declară potrivit tarifului uzual, aplicat de regulă pentru aceleaşi moduri de transport. În cazul în care aceste informaţii nu sînt disponibile, cheltuielile de transport se calculează şi se declară prin includerea următoarelor elemente:

a) costul combustibilului şi al lubrifianţilor pentru parcursul tur şi/sau retur (cu includerea TVA aferente);

b) costul autorizaţiilor;

c) cheltuielile legate de amortizarea mijlocului de transport (cap tractor şi semiremorcă), raportate la fiecare zi de transportare;

d) cheltuielile pentru salarizare şi contribuţii aferente;

e) diurna şi cazarea (după caz), calculate potrivit prevederilor Regulamentului cu privire la delegarea salariaţilor entităţilor din Republica Moldova, aprobat prin Hotărîrea Guvernului nr.10/2012;

f) cheltuielile de asigurare obligatorie a mijlocului de transport, raportate la fiecare zi de transportare;

g) cheltuielile de asigurare obligatorie pentru circulaţie în afara teritoriului Republicii Moldova, raportate la numărul de traversări;

h) taxele pentru utilizarea drumurilor în afara teritoriului Republicii Moldova;

i) cheltuielile pentru perfectarea vamală a mărfii în ţara de export (după caz);

j) cheltuielile pentru încărcare, descărcare şi transbordare a mărfii, inclusiv cheltuielile pentru depozitare, pînă la locul de introducere pe teritoriul Republicii Moldova (după caz);

k) costul asigurării mărfii (după caz);

l) adaosul comercial de 5% din totalul cheltuielilor sus-menţionate.”;

b) se completează cu subpunctul 3^1) cu următorul cuprins:

“3^1) în cazul în care transportul este gratuit şi/sau în lipsa prezentării calculului specificat la subpct.3), cheltuielile de transport pînă la locul de introducere se identifică de către organul vamal în baza cheltuielilor de transport declarate anterior pentru acelaşi mod de transport, distanţă parcursă, greutate/volum transportat, regim de temperatură necesar pentru transportarea mărfurilor. În cazul în care se constată mai multe transporturi similare, se utilizează cea mai mică dintre aceste valori.

Prevederile prezentului punct vor fi luate drept bază de calcul şi în situaţia cînd în cadrul controlului ulterior se constată că cheltuielile de transport declarate sînt subfacturate sau au fost declarate eronat.”;

6) punctul 24 se abrogă;

7) punctul 29 se completează cu un alineat cu următorul cuprins:

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“Actele prezentate în scopul confirmării valorii în vamă declarate vor conţine cumulativ următoarele date:

a) datele de identificare ale vînzătorului şi ale cumpărătorului mărfurilor;

b) denumirea mărfurilor, cantitatea, preţul pentru fiecare unitate şi valoarea totală a mărfurilor;

c) semnătura persoanei emitente;

d) numărul şi data de emitere a facturii;

e) condiţiile şi modalitatea de achitare;

f) reducerile şi condiţiile de aplicare a acestora, după caz;

g) condiţiile şi termenul de livrare;

h) natura tranzacţiei (comercială/necomercială).”;

8) punctul 32 va avea următorul cuprins:

“**32.** La determinarea valorii în vamă a mărfurilor importate în baza valorii tranzacţiei, valoarea în vamă a bunurilor corespunde cu valoarea de tranzacţie, care este egală cu preţul plătit sau de plătit pentru mărfurile importate, ajustată la valoarea elementelor prevăzute la art.11 alin.(1) din Legea cu privire la tariful vamal, în cazul în care acestea nu au fost incluse anterior în valoarea mărfii.

În cazul în care valoarea în vamă declarată este stabilită în baza metodei valorii de tranzacţie, organul vamal verifică declaraţia vamală şi documentele de însoţire prezentate, luînd în considerare următoarele aspecte:

a) corespunderea datelor din declaraţia vamală în detaliu şi datelor din actele prezentate de declarant cu datele şi informaţiile specificate în D.V.1;

b) descrierea în detaliu a mărfurilor şi fără echivoc, cu prezentarea datelor suficiente în acest sens, inclusiv specificarea mărcii comerciale, în cazul existenţei acesteia;

c) lipsa datelor contradictorii sau a unor neregularităţi din actele prezentate;

d) corectitudinea datelor din documentele prezentate privind condiţiile de livrare a mărfurilor importate, conform regulilor INCOTERMS;

e) declararea, în funcţie de specificul tranzacţiei, a elementelor de inclus în valoarea în vamă suportate de către cumpărător în sensul art.11 alin.(1) din Legea cu privire la tariful vamal;

f) menţionarea condiţiilor acordării reducerilor, după caz;

g) valoarea în vamă declarată pentru mărfurile destinate punerii în liberă circulaţie, plasate anterior într-un regim vamal suspensiv sau în zonele economice libere, nu este mai mică decît valoarea facturată, declarată în regimul vamal iniţial (cu excepţia cazurilor în care preţul definitiv al mărfurilor se stabileşte pe bază de cotaţii bursiere sau preţul mărfii a fost influenţat de uzura fizică şi/sau de învechire morală), cu ajustarea (după caz, în funcţie de specificul tranzacţiei) la valoarea elementelor prevăzute la art.11 alin.(1) din Legea cu privire la tariful vamal;

h) lipsa tranzacţiilor noncomerciale: donaţii, cadouri, mostre;

i) lipsa restricţiilor în privinţa drepturilor cumpărătorului asupra mărfii evaluate, cu excepţia restricţiilor admise la art.11 alin.(4) lit.a) din Legea cu privire la tariful vamal;

j) lipsa în cadrul tranzacţiei de vînzare-cumpărare a unor condiţii sau prestaţii a căror valoare nu poate fi determinată;

k) lipsa relaţiilor de interdependenţă între participanţii la tranzacţie, cu excepţia cazurilor cînd interdependenţa nu influenţează valoarea tranzacţiei;

l) lipsa factorilor de risc identificaţi, în funcţie de natura şi specificul tranzacţiei, în baza riscurilor gestionate de către Serviciul Vamal.”;

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9) la punctul 33 alineatul trei, textul “procedurii vizate la pct.34 alineatul doi din prezentul Regulament” se substituie cu textul “prevederilor art.8 alin.(3) din Legea cu privire la tariful vamal”;

10) punctul 34 va avea următorul cuprins:

“**34**. În situaţia în care sînt îndeplinite prevederile de aplicare a metodei de tranzacţie potrivit art.11 din Legea cu privire la tariful vamal, precum şi în urma verificării aspectelor vizate la pct.32 alineatul doi, se stabileşte conformitatea datelor declarate, organul vamal acceptă metoda de tranzacţie.

În cazul nerespectării dispoziţiilor alineatului unu, organul vamal informează declarantul prin înmînarea actului de inspecţie despre:

1) necesitatea prezentării actelor/informaţiilor suplimentare pentru confirmarea valorii în vamă în termenul ce nu va depăşi 2 zile lucrătoare; sau

2) dreptul de a declara valoarea în vamă a mărfurilor prin aplicarea metodelor prevăzute în art.12-17 din Legea cu privire la tariful vamal cu dreptul de a plasa mărfurile în liberă circulaţie; sau

3) dreptul de constituire de către declarant a unei garanţii suficiente cu dreptul de a plasa mărfurile în liberă circulaţie.”;

11) se completează cu punctul 34^1 cu următorul cuprins:

“**34^1**. La prezentarea de către declarant a actelor şi/sau a informaţiilor suplimentare pentru confirmarea valorii în vamă declarate, organul vamal efectuează înscrieri în actul de inspecţie, cu indicarea expresă a acestora.”;

12) punctul 36 va avea următorul cuprins:

“**36**. Atunci cînd declarantul furnizează actele şi/sau informaţiile suplimentare, dar în urma examinării acestora suspiciunile privind veridicitatea valorii în vamă declarate nu sînt înlăturate sau declarantul nu prezintă în termenul stabilit acte şi/sau informaţii suplimentare, organul vamal înscrie în actul de inspecţie motivul justificat al neacceptării metodei de tranzacţie şi acordă declarantului posibilitatea de a răspunde în scris în termen de 4 ore de la recepţionarea actului de inspecţie, cu prezentarea dovezilor corespunzătoare. Sub rezerva dispoziţiilor art.8 alin.(4) din Legea cu privire la tariful vamal privind divulgarea informaţiilor confidenţiale şi protecţia datelor, la cererea declarantului, organul vamal înştiinţează referitor la actele şi informaţiile care stau la baza neacceptării metodei de tranzacţie. În urma examinării răspunsului prezentat de către declarant, organul vamal decide referitor la acceptarea/neacceptarea valorii în vamă declarate. În situaţia în care dovezile corespunzătoare nu pot fi prezentate în termenul prevăzut la art.199 din Codul vamal, declarantul poate solicita constituirea garanţiei suficiente cu dreptul de a plasa mărfurile în liberă circulaţie, în conformitate cu prevederile art.17^2 din Legea cu privire la tariful vamal.

În cazul în care suspiciunile sînt eliminate, valoarea în vamă declarată se acceptă şi se efectuează înscrierile respective pe actul de inspecţie, care se aduc la cunoştinţa declarantului.

În situaţia cînd suspiciunile privind veridicitatea valorii în vamă declarate nu sînt eliminate, organul vamal informează declarantul prin înmînarea actului de inspecţie despre faptul imposibilităţii determinării valorii în vamă în conformitate cu art.11 din Legea cu privire la tariful vamal, acordînd declarantului dreptul de a declara valoarea în vamă a mărfurilor prin aplicarea consecutivă a metodelor prevăzute la art.12-17 din Legea cu privire la tariful vamal, cu acordarea în acest sens a unui termen de 4 ore.”;

13) se completează cu punctul 36^1 cu următorul cuprins:

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“**36^{1}**. Organul vamal, în sensul pct.35 şi pct.36 alineatul unu, examinează actele prezentate suplimentar şi informează declarantul prin actul de inspecţie, în termen de pînă la 4 ore de la prezentarea acestora, iar în cazul neprezentării actelor solicitate – imediat după expirarea termenului stabilit pentru prezentarea acestora.”;

14) punctul 37 va avea următorul cuprins:

“**37.** În cazul specificat la pct.36 alineatul patru, mărfurile se plasează în liberă circulaţie la efectuarea modificărilor în declaraţia vamală în detaliu cu aplicarea altei metode de determinare a valorii în vamă prevăzute la art.12-17 din Legea cu privire la tariful vamal, acceptate de către organul vamal, şi achitarea drepturilor de import.

În sensul alineatului unu declarantul este în drept să utilizeze informaţiile de care dispune, cu prezentarea organului vamal a documentelor concludente, după caz.

În cazul în care, în termenul prevăzut la pct.36 alineatul patru, declarantul nu prezintă informaţii indicate la alineatul doi, organul vamal determină valoarea în vamă a mărfurilor prin aplicarea consecutivă a metodelor prevăzute la art.12-17 din Legea cu privire la tariful vamal, cu efectuarea menţiunilor respective în actul de inspecţie, care se aduce la cunoştinţa declarantului.”;

15) se completează cu punctul 37^{1} cu următorul cuprins:

“**37^{1}**. Solicitarea de aplicare a procedurii de amînare a determinării definitive a valorii în vamă se efectuează prin depunerea de către declarant a unei cereri scrise (sau în formă electronică prin utilizarea tehnicilor de prelucrare electronică a datelor, cu autentificare prin aplicarea semnăturii electronice) la postul vamal responsabil de perfectarea actelor vamale. Organul vamal examinează cererea şi informează declarantul prin actul de inspecţie despre acceptarea/neacceptarea acesteia, în termen de pînă la 4 ore de la recepţionare.

În cazul în care, în temeiul art.17^{2} alin.(1) şi/sau alin.(8) din Legea cu privire la tariful vamal, se dispune imposibilitatea aplicării procedurii de amînare a determinării definitive a valorii în vamă, organul vamal informează prin actul de inspecţie declarantul despre motivul justificat al refuzului şi procedează conform pct.36.

La dispunerea de către organul vamal a aplicării procedurii de amînare a determinării definitive a valorii în vamă, mărfurile sînt plasate în liberă circulaţie în condiţiile reglementate de art.17^{2} din Legea cu privire la tariful vamal.”;

16) punctul 48 va avea următorul cuprins:

“**48**. După plasarea în liberă circulaţie a mărfurilor pentru care s-a constituit o garanţie, stabilirea valorii în vamă se efectuează după examinarea actelor aferente tranzacţiei de import şi/sau prezentate suplimentar la cererea organului vamal ori prezentate de către declarant din propria iniţiativă.

Organul vamal examinează actele prezentate suplimentar de către declarant într-un termen ce nu va depăşi 14 zile lucrătoare de la data prezentării acestora. În cazul în care informaţia conţinută în actele prezentate nu atestă valoarea în vamă declarată, organul vamal este în drept să întreprindă acţiuni de control prin audit postvămuire şi/sau solicitare administrativă către autoritatea vamală a ţării de expediţie privind verificarea exactităţii valorii de export. Organul vamal va efectua procedura stabilirii valorii în vamă cu caracter definitiv în termenul de valabilitate al garanţiei, potrivit art.17^{2} din Legea cu privire la tariful vamal.

Decizia organului vamal privind valoarea în vamă a mărfurilor plasate în liberă circulaţie cu constituirea garanţiei suficiente poate fi aplicată şi în cadrul tranzacţiilor ulterioare cu acelaşi tip de marfă, în cazul în care sînt realizate de acelaşi vînzător către acelaşi cumpărător, în aceleaşi condiţii comerciale.

În situaţia cînd, pînă la expirarea termenului stabilit la art.17^{2} alin.(7) din Legea cu privire la tariful vamal, declarantul nu prezintă documente pentru confirmarea valorii

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declarate, organul vamal procedează la executarea garanţiei. În acest caz, valoarea în vamă stabilită provizoriu poartă caracter definitiv, iar operaţiunea de plasare a mărfurilor sub regim vamal se consideră a fi încheiată.";

17) la punctul 50, alineatul unu se completează cu textul " , cu informarea declarantului prin actul de inspecţie";

18) punctul 54 se completează cu un alineat cu următorul cuprins:

"La cererea scrisă a declarantului, organul vamal informează în scris despre valoarea în vamă determinată prin aplicarea prevederilor art.17 din Legea cu privire la tariful vamal, cu indicarea datelor într-un mod depersonalizat, utilizate drept bază de evaluare.";

19) punctele 57-59 vor avea următorul cuprins:

"**57.** În scopul determinării valorii în vamă, potrivit prevederilor art.11 din Legea cu privire la tariful vamal, reducerile se iau în considerare dacă se atribuie mărfurilor de evaluat şi la momentul acceptării declaraţiei vamale în actele comerciale aferente tranzacţiei se prevede aplicarea acestora, condiţiile acordării şi cuantumul reducerii.

Reducerile comerciale se acceptă dacă sînt specificate:

1) în factură/invoice; sau

2) în contractul de vînzare-cumpărare şi/sau confirmate suplimentar în alte acte comerciale furnizate organului vamal la momentul acceptării declaraţiei vamale.

58. Reducerile pentru plata anticipată nu se iau în considerare pentru mărfurile al căror preţ nu a fost plătit efectiv la momentul acceptării declaraţiei vamale.

59. Reducerile care rezultă din modificări în actele comerciale survenite după acceptarea declaraţiei vamale nu se iau în considerare.";

20) se completează cu capitolul XII cu următorul cuprins:

"XII. PARTICULARITĂŢI PRIVIND PROCEDURA DE VERIFICARE A CORECTITUDINII DETERMINĂRII VALORII ÎN VAMĂ A BUNURILOR INTRODUSE DE PERSOANELE FIZICE ŞI PERSOANELE FIZICE CE DESFĂŞOARĂ ACTIVITĂŢI INDEPENDENTE

61. Bunurile introduse pe teritoriul vamal al Republicii Moldova de către persoanele fizice sînt supuse declarării obligatorii în conformitate cu Legea nr.1569/2002 cu privire la modul de introducere şi scoatere a bunurilor de pe teritoriul Republicii Moldova de către persoane fizice, cu Codul vamal al Republicii Moldova nr.1149/2000 şi cu alte acte normative adoptate în corespundere cu acesta.

Toate acţiunile organului vamal ce ţin de procedura verificării valorii în vamă sînt asigurate prin efectuarea menţiunilor respective pe un formular tipizat, aprobat de Serviciul Vamal. În cazul în care spaţiul necesar pentru menţiuni din formularul tipizat este insuficient, înscrisurile se întocmesc într-o anexă în formă liberă, care se semnează şi pe care se aplică ştampila personală a funcţionarului vamal responsabil şi se aduce la cunoştinţa persoanei fizice contra semnătură la fiecare etapă de verificare.

În procesul verificării corectitudinii determinării valorii în vamă a bunurilor introduse în Republica Moldova de către persoanele fizice, se va ţine cont de următoarele aspecte:

1) organul vamal verifică datele indicate în formularul tipizat în contrapunere cu marfa prezentată şi în situaţia în care în urma examinării se constată că valoarea în vamă declarată corespunde dispoziţiilor art.11 din Legea cu privire la tariful vamal – se acceptă valoarea în vamă declarată;

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2) în cazul în care în urma verificării se constată suspiciuni întemeiate privind veridicitatea valorii declarate, organul vamal solicită în scris acte şi/sau informaţii suplimentare pentru susţinerea acesteia, cu acordarea unui termen-limită ce nu va depăşi 2 zile lucrătoare;

3) în urma prezentării actelor/informaţiilor suplimentare, organul vamal efectuează menţiunile respective cu indicarea acestora în formularul tipizat şi în cazul în care valoarea în vamă declarată se confirmă, acţionează în conformitate cu subpct.1);

4) în cazul în care persoana fizică nu prezintă acte/informaţii şi/sau se constată că informaţia din actele/informaţiile suplimentare prezentate nu confirmă valoarea declarată, organul vamal informează despre motivul justificat al neacceptării acesteia, asigurînd determinarea valorii în vamă prin aplicarea consecutivă a metodelor prevăzute la art.12-17 din Legea cu privire la tariful vamal.

62. Bunurile introduse pe teritoriul vamal al Republicii Moldova de către persoanele fizice ce desfăşoară activităţi independente în conformitate cu prevederile capitolului 10^2 din Codul fiscal nr.1163/1997 şi art.5 alin.(6) din Legea nr.1569/2002 cu privire la modul de introducere şi scoatere a bunurilor de pe teritoriul Republicii Moldova de către persoane fizice sînt supuse declarării obligatorii în scris pe formularul tipizat aprobat de către Serviciul Vamal.

În procesul verificării corectitudinii determinării valorii în vamă a mărfurilor importate de către persoanele fizice ce desfăşoară activităţi independente, se va ţine cont de următoarele particularităţi:

1) procedura de verificare a valorii în vamă se va efectua cu aplicabilitatea analogică a mecanismului prevăzut la capitolul VII;

2) toate menţiunile ce ţin de procedura de control al valorii în vamă se vor efectua pe formularul tipizat. În cazul în care spaţiul necesar pentru menţiuni este insuficient, acestea se vor întocmi într-o anexă în formă liberă, care se semnează şi pe care se aplică ştampila personală a funcţionarului vamal responsabil şi se aduce la cunoştinţa persoanei fizice contra semnătură la toate etapele de verificare.”

2. Prin derogare de la prevederile art.56 alin.(2) din Legea nr.100/2017 cu privire la actele normative, prezenta hotărîre intră în vigoare la 60 de zile de la data publicării.

PRIM-MINISTRU Ion CHICU

Contrasemnează:

Viceprim-ministru,
ministrul finanţelor Serghei Puşcuţa

Ministrul economiei
şi infrastructurii Anatol Usatîi

Nr.705. Chişinău, 27 decembrie 2019.

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ПРАВИТЕЛЬСТВО РЕСПУБЛИКИ МОЛДОВА

ПОСТАНОВЛЕНИЕ
о внесении изменений в Положение о порядке декларирования таможенной стоимости товаров, утвержденное Постановлением Правительства № 974/2016

№ 705 от 27.12.2019

(в силу 01.03.2020)

Мониторул Офичиал ал Р. Молдова № 400-406 ст. 1042 от 31.12.2019

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Правительство **ПОСТАНОВЛЯЕТ:**

1. В Положение о порядке декларирования таможенной стоимости товаров, утвержденное Постановлением Правительства № 974/2016 (Официальный монитор Республики Молдова, 2016 г., № 265-276, ст.1057), с последующими изменениями, внести следующие изменения:

1) формулу гармонизации изложить в следующей редакции:

«Настоящее Положение перелагает статьи 129-133, 135-142 и 144 Регламента (ЕС) № 2015/2447 Европейской комиссии от 24 ноября 2015 года об установлении правил применения отдельных положений Регламента (ЕС) 952/2013 Европейского Парламента и Совета, устанавливающего Таможенный кодекс Союза, опубликованного в Официальном журнале Европейского Союза L 343 от 29 декабря 2015 года, с последними поправками, внесенными Регламентом применения (ЕС) № 2018/604 Европейской комиссии от 18 апреля 2018 года.»;

2) по всему тексту слова «настоящего Положения» исключить;

3) пункт 2 дополнить абзацем следующего содержания:

«В случае если до места въезда на таможенную территорию Республики Молдова возникли непредвиденные ситуации, которые привели к уменьшению количества товара – факт, подтвержденный документально, таможенная стоимость определяется для фактически заявленных товаров.»;

4) пункт 9 изложить в следующей редакции:

«**9.** В случае, когда у таможенного органа есть обоснованные сомнения в том, что заявленная стоимость сделки представляет собой общую сумму, фактически уплаченную или подлежащую уплате, как это указано в части (1) статьи 11 Закона о таможенном тарифе, у декларанта запрашивается дополнительная информация в соответствии с абзацем пятым пункта 27 и абзацем вторым пункта 29.

В случае, когда после получения дополнительной информации или отсутствия ответа декларанта сомнения не исчезают, таможенный орган может принять решение о том, что таможенную стоимость невозможно определить в соответствии с частью (1) статьи 11 Закона о таможенном тарифе.

Решение, принятое таможенным органом, доводится в письменном виде до сведения декларанта, с учетом положений части (4) статьи 7 Закона о

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таможенном тарифе. Несогласие с решением таможенного органа не освобождает декларанта от обязательства соблюдать установленные требования.

Для целей настоящего пункта «обоснованными сомнениями» можно считать:

a) несоответствия или нарушения, обнаруженные в документах и/или в информации, представляемых для таможенного оформления товаров;

b) установления рисков, управляемых Таможенной службой.»;

5) в пункте 23:

a) подпункты 2) и 3) изложить в следующей редакции:

«2) в случае, если товары перевозятся одним и тем же транспортным средством до пункта, расположенного за пределами места ввоза на таможенную территорию Республики Молдова, в смысле пункта 22, таможенная стоимость не включает транспортные расходы, понесенные на таможенной территории страны, при условии, что они отделены (указаны отдельно) от цены, уплаченной или подлежащей к уплате на товары, сопровождаемые документальным подтверждением;

3) в случае, если перевозка обеспечена собственными или арендованными транспортными средствами покупателя, транспортные расходы до места ввоза декларируются согласно обычному тарифу, применяемому, как правило, для того же вида транспорта. Если эта информация не доступна, транспортные расходы рассчитываются и декларируются путем включения следующих элементов:

a) стоимость горюче-смазочных материалов для поездки в один конец и/или оба конца (с включением соответствующего НДС);

b) стоимость разрешений;

c) расходы, связанные с амортизацией транспортного средства (седельный тягач и полуприцеп), рассчитанные на каждый день перевозки;

d) расходы на заработную плату и соответствующие взносы;

e) суточные и проживание (в зависимости от ситуации), рассчитанные согласно Положению об откомандировании работников субъектов Республики Молдова, утвержденному Постановлением Правительства № 10/2012;

f) расходы на обязательное страхование транспортных средств, рассчитанные на каждый день перевозки;

g) расходы на обязательное страхование за пределами Республики Молдова, в зависимости от количества пересекаемых стран;

h) налоги на использование дорог за пределами территории Республики Молдова;

i) расходы на таможенное оформление товаров в стране экспорта (в зависимости от обстоятельств);

j) расходы на погрузку, разгрузку и перегрузку товаров, включая расходы на хранение, до места ввоза на территорию Республики Молдова (в зависимости от обстоятельств);

k) стоимость страхования товара (в зависимости от обстоятельств);

l) торговая надбавка в размере 5% общей суммы вышеуказанных расходов.»;

b) дополнить подпунктом 3^1) следующего содержания:

«3^1) в случае если перевозка осуществляется бесплатно и/или без представления расчета, указанного в подпункте 3), транспортные расходы до места ввоза определяются таможенным органом на основании транспортных

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расходов, ранее декларируемых для того же вида транспорта, пройденного расстояния, перевозимого веса/объема, температурного режима, необходимого для перевозки грузов. Если установлено более одной соответствующей перевозки, используется наименьшая стоимость для этих перевозок.

Положения настоящего пункта будут взяты за основу при расчете и в ситуации, когда последующая проверка обнаружит, что заявленные транспортные расходы занижены или объявлены ошибочно;»;

6) пункт 24 признать утратившим силу;

7) пункт 29 дополнить абзацем следующего содержания:

«Документы, представленные в целях подтверждения заявленной таможенной стоимости, в совокупности должны содержать следующие данные:

a) идентификационные данные продавца и покупателя товаров;

b) наименование товара, количество, цену за каждую единицу и общую стоимость товара;

c) подпись лица, выдавшего документ;

d) номер и дату выписки фактуры;

e) условия и способ оплаты;

f) скидки и условия их применения, по необходимости;

g) условия и срок поставки;

h) характер сделки (коммерческая/некоммерческая).»;

8) пункт 32 изложить в следующей редакции:

«**32.** При определении таможенной стоимости импортируемых товаров на основе стоимости сделки, таможенная стоимость товаров соответствует стоимости сделки, которая равна уплаченной или подлежащей уплате цене за импортируемые товары, скорректированной относительно величины элементов, предусмотренных частью (1) статьи 11 Закона о таможенном тарифе, если они не были ранее включены в стоимость товара.

В случае, когда заявленная таможенная стоимость установлена на основании метода стоимости сделки, таможенный орган проверяет таможенную декларацию и представленные сопроводительные документы, принимая во внимание следующие аспекты:

a) соответствие данных таможенной декларации и данных документов, представленных декларантом, данным, указанным в D.V.1;

b) подробное и недвусмысленное описание товара, с представлением достаточных данных на этот счет, включая указание коммерческой марки в случае ее наличия;

c) отсутствие противоречивых сведений или каких-либо неточностей в представленных документах;

d) достоверность данных в представленных документах по условиям поставки импортируемых товаров согласно нормам Инкотермс;

e) декларирование, в зависимости от специфики сделки, элементов, подлежащих включению в таможенную стоимость, понесенных покупателем согласно части (1) статьи 11 Закона о таможенном тарифе;

f) указание условий предоставления скидок, по необходимости;

g) заявленная таможенная стоимость товаров, предназначенных для выпуска в свободное обращение, помещенных ранее под льготный таможенный режим или в свободных экономических зонах, не ниже фактурированной стоимости, заявленной в первоначальном таможенном режиме (кроме случаев, когда окончательная стоимость товара устанавливается на основании котировки на мировой бирже, или на стоимость повлиял физический износ и/или

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моральное старение), с корректировкой (по необходимости, в зависимости от специфики сделки) на стоимость элементов, предусмотренных в части (1) статьи 11 Закона о таможенном тарифе;

h) отсутствие некоммерческих сделок: пожертвований, подарков, образцов;

i) отсутствие ограничений прав покупателя на оцениваемый товар, за исключением ограничений, указанных в пункте a) части (4) статьи 11 Закона о таможенном тарифе;

j) отсутствие в сделке купли-продажи условий или выплат, стоимость которых не может быть определена;

k) отсутствие взаимозависимых связей между участниками сделки, кроме случаев, когда их взаимозависимость не влияет на стоимость сделки;

l) отсутствие выявленных факторов риска, установленных, в зависимости от характера и специфики сделки, на основе рисков, управляемых Таможенной службой.»;

9) в абзаце третьем пункта 33 текст «процедуре, указанной в абзаце втором пункта 34 настоящего Положения» заменить текстом «положениям части (3) статьи 8 Закона о таможенном тарифе»;

10) пункт 34 изложить в следующей редакции:

«**34.** В случае, когда выполнены положения о применении метода сделки согласно статье 11 Закона о таможенном тарифе, а также если в результате проверки аспектов, указанных в абзаце втором пункта 32, устанавливается соответствие заявленных данных, таможенный орган принимает метод сделки.

В случае несоблюдения положений, предусмотренных в абзаце первом, таможенный орган путем вручения акта проверки информирует декларанта:

1) о необходимости представления дополнительных документов/сведений для подтверждения таможенной стоимости в срок, не превышающий 2-х рабочих дней; или

2) о праве декларировать таможенную стоимость товаров путем применения методов, предусмотренных в статьях 12-17 Закона о таможенном тарифе, с правом выпуска товаров в свободное обращение; или

3) о праве предоставления декларантом достаточной гарантии товаров с правом выпуска в свободное обращение.»;

11) дополнить пунктом 34^1 следующего содержания:

«**34^1.** При представлении декларантом дополнительных документов и/или сведений для подтверждения заявленной таможенной стоимости, таможенный орган осуществляет запись в акте проверки, с точным их указанием.»;

12) пункт 36 изложить в следующей редакции:

«**36.** Если декларант представляет документы и/или дополнительные сведения, но в результате их рассмотрения сомнения по поводу достоверности заявленной таможенной стоимости не устраняются, либо декларант не представляет документы и/или дополнительные сведения в установленный срок, таможенный орган указывает в акте проверки обоснованную причину непринятия метода сделки и предоставляет декларанту возможность ответить в письменной форме в течение 4-х часов с момента получения акта проверки, с представлением соответствующих доказательств. Согласно положениям части (4) статьи 8 Закона о таможенном тарифе, касающимся раскрытия конфиденциальной информации и защиты данных, по требованию декларанта, таможенный орган уведомляет о документах и данных, которые являются основанием для отказа в принятии метода сделки. В результате рассмотрения представленного декларантом ответа таможенный орган принимает решение о

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принятии/непринятии заявленной таможенной стоимости. Если соответствующие доказательства не могут быть представлены в срок, предусмотренный в статье 199 Таможенного кодекса, декларант может запросить предоставление достаточной гарантии с правом помещения товаров в свободное обращение в соответствии с положениями статьи 17^2 Закона о таможенном тарифе.

Если сомнения устраняются, заявленная таможенная стоимость принимается и вносятся соответствующие записи в акт проверки, который доводится до сведения декларанта.

Если сомнения относительно достоверности заявленной таможенной стоимости не устранены, таможенный орган информирует декларанта путем вручения акта проверки о невозможности определения таможенной стоимости в соответствии со статьей 11 Закона о таможенном тарифе, предоставляя декларанту право декларировать таможенную стоимость товаров путем последовательного применения методов, предусмотренных в статьях 12-17 Закона о таможенном тарифе, с предоставлением в связи с этим 4-часового срока.»;

13) дополнить пунктом 36^1 следующего содержания:

«**36^1.** Таможенный орган в контексте пункта 35 и абзаца первого пункта 36 рассматривает документы, представленные дополнительно, и информирует декларанта, посредством акта проверки, в течение 4-х часов после их представления, а в случае непредставления запрошенных документов – сразу по истечении срока, установленного для их представления.»;

14) пункт 37 изложить в следующей редакции:

«**37.** В случаях, указанных в абзаце четвертом пункта 36, товары выпускаются в свободное обращение при внесении изменений в таможенную декларацию, с применением другого метода определения таможенной стоимости, предусмотренного статьями 12-17 Закона о таможенном тарифе, принятого таможенным органом, и уплатой таможенных платежей на импорт.

В контексте абзаца первого декларант имеет право использовать информацию, находящуюся в его распоряжении, с представлением доказательных документов таможенному органу, по необходимости.

Если декларант в течение срока, установленного в абзаце четвертом пункта 36, не предоставил сведения, указанные в абзаце втором, таможенный орган определяет таможенную стоимость товаров, последовательно применяя методы, изложенные в статьях 12-17 Закона о таможенном тарифе, с внесением соответствующих отметок в акт проверки, который доводится до сведения декларанта.»;

15) Дополнить пунктом 37^1 следующего содержания:

«**37^1.** Запрос о применении процедуры отсрочки окончательного определения таможенной стоимости осуществляется путем подачи декларантом письменного заявления (или в электронной форме с использованием методов электронной обработки данных с аутентификацией путем применения электронной подписи) на таможенный пост, ответственный за таможенное оформление. Таможенный орган рассматривает заявление и уведомляет декларанта, посредством акта проверки, о его принятии/непринятии в течение 4 часов с момента получения.

В случае, когда в соответствии с частью (1) и/или частью (8) статьи 17^2 Закона о таможенном тарифе устанавливается невозможность применить процедуру отсрочки окончательного определения таможенной стоимости,

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таможенный орган посредством акта проверки доводит до сведения декларанта обоснованную причину отказа и действует в соответствии с пунктом 36.

При распоряжении таможенного органа о применении процедуры отсрочки окончательного определения таможенной стоимости, товары выпускаются в свободное обращение на условиях, предусмотренных статьей 17^2 Закона о таможенном тарифе.»;

16) пункт 48 изложить в следующей редакции:

«**48.** После выпуска в свободное обращение товаров, на которые составлена гарантия, определение таможенной стоимости осуществляется после рассмотрения документов приложенных по импортной сделке и/или дополнительно предоставленных по запросу таможенного органа либо представленных декларантом по собственной инициативе.

Таможенный орган рассматривает представленные декларантом дополнительно документы в срок, не превышающий 14 рабочих дней со дня их представления. В случаях, когда информация, содержащаяся в представленных документах, не доказывает декларируемую таможенную стоимость товаров, таможенный орган вправе, при необходимости, предпринять действия по проверке в виде посттаможенного аудита и/или запроса таможенных органов страны отправителя о проверке точности стоимости экспорта. Таможенный орган выполняет процедуру окончательного определения таможенной стоимости в срок действия гарантии, установленный в статье 17^2 Закона о таможенном тарифе.

Решение таможенного органа по поводу таможенной стоимости товаров, выпущенных в свободное обращение с условием предоставления достаточной гарантии, может быть применено и в рамках последующих сделок с таким же видом товара, проданных этим же продавцом этому же покупателю при таких же коммерческих условиях.

В случае если до истечения срока, установленного в части (7) статьи 17^2 Закона о таможенном тарифе, декларант не предоставит документы, подтверждающие заявленную стоимость, таможенный орган приступает к исполнению гарантии. В этом случае временно определенная таможенная стоимость становится окончательной, а операция по помещению товара под таможенный режим считается завершенной.»;

17) абзац первый пункта 50 дополнить текстом «, с уведомлением декларанта посредством акта проверки»;

18) пункт 54 дополнить абзацем следующего содержания:

«По письменному запросу декларанта таможенный орган в письменной форме информирует о таможенной стоимости, определенной путем применения положений статьи 17 Закона о таможенном тарифе, с указанием обезличенным способом данных, использованных в качестве основы для оценки.»;

19) пункты 57 – 59 изложить в следующей редакции:

«**57.** В целях определения таможенной стоимости согласно положениям статьи 11 Закона о таможенном тарифе торговая скидка учитывается, если относится к оцениваемому товару и на момент принятия таможенной декларации в коммерческих документах, относящихся к сделке, предусматривается применение скидок, размер и условия их предоставления.

Коммерческие скидки принимаются, если они указаны:

1) в фактуре/инвойсе; или

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2) в договоре купли-продажи и/или дополнительно подтверждены другими коммерческими документами, предоставленными таможенному органу на момент принятия таможенной декларации.

58. Скидки за предоплату не принимаются во внимание для товаров, стоимость которых фактически не была уплачена на момент принятия таможенной декларации.

59. Скидки в результате изменений в коммерческих документах, произошедших после момента принятия таможенной декларации, не учитываются.»;

20) дополнить главой XII следующего содержания:

«XII. ОСОБЕННОСТИ, КАСАЮЩИЕСЯ ПРОЦЕДУРЫ ПРОВЕРКИ ДОСТОВЕРНОСТИ ОПРЕДЕЛЕНИЯ ТАМОЖЕННОЙ СТОИМОСТИ ИМУЩЕСТВА, ВВОЗИМОГО ФИЗИЧЕСКИМИ ЛИЦАМИ И ФИЗИЧЕСКИМИ ЛИЦАМИ, ОСУЩЕСТВЛЯЮЩИМИ НЕЗАВИСИМУЮ ДЕЯТЕЛЬНОСТЬ

61. Товары, ввозимые на таможенную территорию Республики Молдова физическими лицами, подлежат обязательному декларированию в соответствии с Законом № 1569/2002 о порядке ввоза в Республику Молдова и вывоза с ее территории имущества физическими лицами, Таможенным кодексом № 1149/2000 и другими нормативными актами, принятыми в соответствии с ним.

Все действия таможенного органа, связанные с процедурой проверки таможенной стоимости, осуществляются путем внесения соответствующих отметок в бланк стандартной формы, утвержденный Таможенной службой. Если места, необходимого для записей в бланке стандартной формы, недостаточно, записи вносятся в приложение свободной формы, которое подписывается и заверяется личной печатью ответственного сотрудника таможни и доводится до сведения физического лица под роспись на каждом этапе проверки.

В процессе проверки правильности определения таможенной стоимости товаров, ввозимых в Республику Молдова физическими лицами, учитываются следующие аспекты:

1) таможенный орган проверяет данные, указанные в бланке стандартной формы, сопоставляя их с представленным товаром, и в случае, когда по итогам проверки установлено, что заявленная таможенная стоимость соответствует положениям статьи 11 Закона о таможенном тарифе – принимается заявленная таможенная стоимость;

2) в случае если в результате проверки есть обоснованные сомнения относительно достоверности заявленной стоимости, таможенный орган запрашивает в письменном виде дополнительные документы и/или информацию для подтверждения стоимости, с предоставлением срока, не превышающего 2 рабочих дней;

3) после представления дополнительных документов/информации таможенный орган делает соответствующие отметки в бланке стандартной формы и, если заявленная таможенная стоимость подтверждается, действует в соответствии с подпунктом 1);

4) в случае, когда физическое лицо не предоставляет документы/информацию и/или обнаруживается, что информация в представленных дополнительных документах/информации не подтверждает заявленную стоимость, таможенный орган сообщает об обоснованной причине ее непринятия, обеспечивая определение таможенной стоимости путем

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последовательного применения методов, предусмотренных в статьях 12-17 Закона о таможенном тарифе.

62. Товары, ввозимые на таможенную территорию Республики Молдова физическими лицами, осуществляющими независимую деятельность в соответствии с положениями главы 10^2 Налогового кодекса № 1163/1997 и частью (6) статьи 5 Закона № 1569/2002 о порядке ввоза в Республику Молдова и вывоза с ее территории имущества физическими лицами, подлежат обязательному письменному декларированию на бланке стандартной формы, утвержденной Таможенной службой.

В процессе проверки достоверности определения таможенной стоимости товаров, ввозимых физическими лицами, осуществляющими независимую деятельность, учитываются следующие особенности:

1) процедура проверки таможенной стоимости выполняется с аналогичным применением механизма, предусмотренного в главе VII;

2) все записи, относящиеся к процедуре контроля таможенной стоимости, вносятся в бланк стандартной формы. Если места, необходимого для записей, недостаточно, они вносятся в приложение свободной формы, которое подписывается и заверяется личной печатью ответственного сотрудника таможни и доводится до сведения физического лица под роспись на всех этапах проверки.»

2. В отступление от положений части (2) статьи 56 Закона № 100/2017 о нормативных актах, настоящее постановление вступает в силу в течение 60 дней с даты опубликования.

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