

**Approved by the National Assembly
September 25, 2002**

**The RA Law on Making
Amendments and Addendum in the RA Customs Code**

Article 1. Add a new paragraph 2 to Article 77 of the RA Customs Code, with the following wording:

2. “Goods containing or expressing work of architectural, design, art or drafting nature, as well as layouts and sketches, for which no clarification is made in subparagraph (d)(iv) of Art. 83 because of the fact that this work was done in the importing country, shall not be considered as “Identical Goods” and “Similar Goods”.

Article 2. The wording of subparagraph g), Art. 78 of the Customs Code shall be as follows:

“g) they are legally recognized as persons who have interest in the same business”.

Article 3. Article 80 of the RA Customs Code shall be worded as follows:

“Goods of the same kind shall be considered those goods that fall within a group of goods produced by a particular industry sector or sub-sector and include identical or similar goods”.

Article 4. In Art. 81, words “Customs value is the amount” shall be replaced with words “Customs value is the transaction price, which is the amount”.

Article 5. Amend Art. 82 with the following sentence:

“Customs Valuation shall be made in accordance with the Interpretative Notes of Chapter 7 (Valuation Agreement) of General Agreement on Tariffs and Trade”, in compliance with procedures specified by the RA Government.”

Article 6. In Art.83, subparagraph (d)(iv), after the word “goods” add “carried out in the country other than the importing country”, and in subparagraph e) replace words “required for” with words “that are required conditions for”.

Article 7. Add new subparagraphs e) and f) to Art. 85 of the Customs Code:

“e) Payments made against construction, assembly, maintenance or technical support

f) Duties, taxes and other mandatory payments collected or subject to collection for the importation of goods in the importing country, if they are not included are not included in the amount actually paid or subject to pa

- (d) if for the person transporting the goods there are restrictions in respect of disposition or use of the goods, except for those restrictions defined by laws or other legal acts, or those limiting the geographical area in which the goods may be resold, or which do not affect essentially the price of commodity;
- (e) if the purchase price is conditioned by a circumstance because of which Customs value is not possible to determine on the basis of value of the goods;
- (g) if any part of the proceeds of any subsequent use, resale or disposal of the goods by the person transporting the goods does not accrue, directly or indirectly, to the vendor, except for the possibility to make additions to subparagraph g, Article 83 of the present Code;
- (h) if Customs value calculated on the basis of transaction price is obviously low because the vendor and the purchaser are related.

2. Customs value of goods, stipulated in subparagraph 1(a) of the present Article, which are transported through Customs border, is determined by the Customs Authorities, by making additions pursuant to Article 83 of the present Code.

3. Customs value of goods, stipulated in subparagraphs 1(b) to 1(g) of the present Article, which are transported through Customs border, is determined by the Customs7(u)-5n5081465 T

