

**CHAPTER THREE**  
**VALUE OF GOODS FOR CUSTOMS PURPOSES**

**Article 29**

The provisions of this Chapter shall establish the customs value of the goods for the purposes of application of the customs tariff as well as non-tariff measures laid down by the rules of the Republic governing certain fields related to trade in goods.

**Article 30**

The customs value of imported goods shall be the transaction value, that is, the price actually paid or payable for the goods sold for export to the Republic and increased as set forth in the Article 38 of this Law, provided:

- 1) that there are no restrictions as to the disposal or use of the goods by the buyer, other than restrictions which:
  - are defined by regulations in force in the Republic, or based on by-laws adopted on the basis of those regulations,
  - limit the geographical area in which the goods may be resold, or
  - do not substantially affect the value of the goods.
- 2) that the sale or price are not subject to conditions or restrictions for which a value cannot be determined with respect to the goods being valued,
- 3) that no part of the proceeds of any subsequent resale, disposal or use of the goods will accrue directly or indirectly to the seller, unless an appropriate adjustment can be made in accordance with Article
- 4) that the buyer and seller are not related, or, where the buyer and seller are related, that the transaction value is acceptable for customs purposes.

Two persons shall be considered related in the cases

- 1) one person is a manager or director of a company owned by the other person and vice versa,
- 2) they are legally recognized as business partners,

4) one of them is a direct or indirect owner, or controls or owns 5% or more of voting shares in both companies,

5) one person directly or indirectly controls the other person, i.e. when one of these persons is legally or actually in the position to impose restrictions or to govern the other person,

6) they are under direct or indirect supervision of a third party,

7) they jointly supervise a third party directly or indirectly, or



### **Article 33**

Where the customs value of imported goods cannot be determined as set forth in Articles 30 and 32 of this Law, the transaction value of similar goods sold for export to the Republic shall be considered as the customs value if the goods are exported at or about the same time as the goods being valued.

In the implementation of this Article, the transaction value of similar goods sold on the same commercial grounds and in approximately the same quantity as the goods being valued shall be used in determining the customs value.

Where it is impossible to find an adequate example of sales referred to in paragraph 2 of this Article, the transaction value of similar goods sold on different commercial grounds or in different quantities shall apply, after the necessary adjustments of the differences arising from commercial grounds or quantities, provided that such adjustments can be made on the basis of the evidence produced which clearly demonstrates the adequacy and accurateness of the adjustment, irrespective of whether the adjustment increases or reduces the value.

Where the transaction value includes costs and charges referred to in the Article 38, paragraph 1 item 1), indents 4, 5, and 6 of this Law, the adjustment shall take into account the difference in such costs and prices between the imported goods and similar goods which may derive from differences in distances and means of transport.

Where, in the application of this Article, it is established that there is more than one transaction





- transport of imported goods to the port or the place of introduction into the customs territory of the Republic,
  - loading, unloading and handling pertaining to the transport of the imported goods to the port or the place of introduction into the territory of the Republic,
  - the cost of insurance before the introduction of imported goods into the territory of the Republic;
- 2) the value, apportioned as appropriate, of the following goods and services where supplied directly or indirectly by the buyer free of charge or at a reduced price, for use in production and sale of imported goods for export, to the extent that such value has not been included in the price actually paid or payable:
- materials, components and similar items incorporated into imported goods,
  - tools, dies, moulds, casts and similar items used in the production of the imported goods,
  - other materials consumed in the production of imported goods,
  - engineering, development, artwork services, design work, and plans and sketches undertaken elsewhere than in the Republic and necessary for the production of imported goods,
- 3) royalties and license fees related to the goods being valued that the buyer must pay, either directly or indirectly, as a condition of sale of the goods being valued, provided that such royalties and license fees are not included in the price actually paid or payable,
- 4) the value of any part of the proceeds of any subsequent resale, disposal or use of the imported goods that accrues directly or indirectly to the seller,

Additions to the price actually paid or payable shall be made under this Article only on the basis of objective and quantifiable data.

No other additions shall be made to the price actually paid or payable in determining the customs value, save those set forth in this Article.

In determining the customs value, the following shall not be added to the price actually paid or payable:

- 1) charges for the right to reproduce the imported goods,
- 2) payments made by the buyer for the right to distribute or resell the imported goods, if such payments are not a condition for the sale for export to the Republic.

### **Article 39**

Provided that they are shown separately from the price actually paid or payable, the following costs shall not be included in the customs value:

- 1) the transport of goods after their introduction into the customs territory,
- 2) construction, mounting, assembling, maintenance or technical assistance, to be undertaken after the importation, e.g. of industrial plants, machinery or equipment,
- 3) interests under a financial arrangement entered into by the buyer and relating to the purchase of imported goods, irrespective of whether the finance is provided by the seller or another person, provided that the financial arrangement has been made in writing and,





No provision of this chapter shall restrict the right of the customs office to establish whether any statement, document or declaration submitted for the determination of the customs value is accurate and correct.

The provisions of this chapter shall be without prejudice to the specific provisions of this Law regarding the determination of the customs value for goods released for free circulation after being assigned a different customs-approved treatment or use.

#### **Article 44a**