Decision

to the Decision of the Collegium of the Eurasian Economic Commission of 26 March 2012 No. 53

AMENDMENTS

to the Rules of Application of Methods on Determination of Customs Value of Goods According to the Transaction Value of Imported Goods (Method 1)

1. Subparagraph "d" of paragraph 8, shall be supplemented by the following paragraph:

"The term "person" includes both juridical and natural persons.

Determination of the influence of the relationship between the seller and the buyer on the price actually paid or payable for the imported goods shall be carried out in accordance with Section IV of these Rules.".

- 2. Add section IV as follows:
- «IV. Determination of the influence of the relationship between the seller and the buyer on the price actually paid or payable for the imported goods.
- 13. Information about the relationship between the seller and the buyer, as well as its influence on the price actually paid or payable, shall be declared by the declarant (customs representative) in the declaration of customs value in accordance with the Order of declaration of customs value of goods, approved by the Decision of the Commission of the Custom Union No. 376 "On Orders of Declarations, Control and Adjustment of the Customs Value of Goods" of 20 September 2010 .The fact that the buyer and the seller are related shall not in itself be grounds for regarding the transaction value as unacceptable for the purposes of determination of the customs value of goods. In order to confirm the absence of the influence of the relationship between the seller and the buyer on the price actually paid or payable, the declarant (customs representative) may submit in the declaration process the documents and information, which reflect the circumstances surrounding the sale in accordance with paragraph 4.1 of Article 4 of the Agreement, or documents and information demonstrating that the transaction value of imported goods closely approximates to one of the test values specified in paragraph 4.2 of Article 4 of the Agreement.
- 14. If in the process of control of the customs value of the imported goods, the customs body has not found signs of influence of the relationship between the seller and the buyer on the price actually paid or payable, i.e. the grounds for regarding the transaction value as unacceptable for the purposes of determining the customs value of goods, the customs value of imported goods declared by the declarant (customs representative) shall be accepted without additional examination stipulated in Article 69 of the Customs Code of the Customs Union (hereinafter: the Code) provided that there are no other signs of unreliability of information stated on the customs value of the goods, established in the Order of control of the custom value of goods, approved by the Decision of the Commission of the Custom Union No. 376 "On Orders of Declarations, Control and Adjustment of the Customs Value of Goods" of 20 September 2010 (hereinafter: the Order of Control). In particular, if the customs body has either mm Or

19. If in the result of the analysis th

Example 1: Two computers can perform the same functions, but one of them has a capacity 512 MB of RAM, and the other 2 GB, as a result their price will be significantly different.

It should be noted that some goods have a quickly updated product range, but at the same time, they can be on the market for a long time. Thus, the longer these products are on the market, the lower the price. These products include mobile phones, computers, laptops, computer or video games, etc.;

b) the season in which the goods are imported, and the time of sale of goods.

Example 2: Vegetables, fruits, and flowers are sold at prices lower in the season than in other periods, and the price is more expensive in the pre-holiday period.

In the case of clothing and sports equipment situation is reversed. Thus, the prices of winter clothes and sports equipment (for example, skis, skates) at the beginning of winter i.e. in the season are higher than the prices for the same products in the summer.

The time of sale of goods can also influence the price. This refers to some goods sold in the market or auction (such as perishable goods), because the price of such goods in the morning can be higher than the price of the same goods in the evening, due to the change in status of goods;

c) the conditions of implementation of sale and purchase transaction.

In the analysis of the conditions of implementation of sale and purchase transaction it is necessary to examine any differences:

in the commercial level of sales. When taking into account information about the differences in the commercial level of sales, it is necessary to take into account the position occupied by the buyer in the sale of goods, in particular whether the buyer assumes the subsequent wholesale distribution of goods, the subsequent retail sale of goods or use of the goods for their own use. Moreover, it is necessary to take into consideration the position occupied by the seller on the market of these goods, i.e., whether the goods were sold directly by the manufacturer, wholesaler, authorized dealer and so on;

in the amount of goods. The unit price might be set according the amount of goods purchased by the buyer;

In accordance with paragraph 6 of Article 4 of the Agreement the test values shall be used by the initiative of the declarant (customs representative) for the purpose of comparison only and cannot be used as a basis for determining the customs value of the goods.".