

D e c i s i o n

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.”.