

D e c i s i o n

30 October 2012

No. 202

Moscow

On Rules of Application of Methods on Determination of Customs Value of Goods
According to the Transaction Value of Identical Goods (Method 2) and According to the
Transaction Value of Similar Goods (Method 3)

In accordance with paragraph 3 of Article 1 of the Agreement “On the Determination of

APPROVED
by Decision of the Collegium of
the Eurasian Economic Commission
of 30 October 2012, No. 202

RULES

of application of methods on determination of customs value of goods according to the transaction value of identical goods (Method 2) and according to the transaction value of similar goods (Method 3)

I. General provisions

1. These rules shall be used in the application of the methods on determination of customs value of goods established by Articles 6 and 7 of the Agreement “On the Determination of Customs Value of Goods, Transferring Across the Customs Border of the Customs Union” of 25 January 2008 (hereinafter: the Agreement).

2. These rules are based on the provisions of the Agreement, the Agreement on Implementation of Article VII of the General

ከጻፍተኛ

ታላቅ
 የታላቅ
 የታላቅ ወይም
 የታላቅ ክፍል
 ነው

ጭማሪዎች

የጭማሪ
 የጭማሪ ክፍል
 የጭማሪ ክፍል
 የጭማሪ ክፍል
 የጭማሪ

የጭማሪዎች

የጭማሪ
 የጭማሪ
 የጭማሪ
 የጭማሪ
 የጭማሪ

(የጭማሪ)

የጭማሪ

የጭማሪ

የጭማሪ

የጭማሪ
 የጭማሪ
 የጭማሪ ክፍል
 የጭማሪ

የጭማሪ

የጭማሪ

የጭማሪ

የጭማሪ
 የጭማሪ
 የጭማሪ

የጭማሪ

የጭማሪ

የጭማሪ

የጭማሪ
 የጭማሪ
 የጭማሪ ክፍል

የጭማሪ

የጭማሪ

የጭማሪ

የጭማሪ
 የጭማሪ

የጭማሪ

የጭማሪ

የጭማሪ

የጭማሪ

የጭማሪ

የጭማሪ

የጭማሪ

የጭማሪ

የጭማሪ

የጭማሪ
 የጭማሪ
 የጭማሪ
 የጭማሪ

የጭማሪ

የጭማሪ

የጭማሪ

የጭማሪ

የጭማሪ

የጭማሪ

የጭማሪ

የጭማሪ

የጭማሪ

የጭማሪ

When making the decision to classify goods as identical or to distinguish between the terms "the country in which the goods are produced", as an important factor to recognize the goods as identical is the country in which the goods are produced, and not a country which is recognized in accordance with the rules for determining the country of origin (Article 20 of the Customs Code of the Customs Union). The coincidence of the country in which the goods are produced, and their country of origin is more common than the country in which the goods are produced is not the country of origin, recognize and apply the rules for determining the country of origin of goods.

~~Copy~~
~~the text~~
~~file~~
~~into the~~

~~edit~~
~~r~~
~~edit~~

~~file~~
~~file~~

III. Conditions of application of the Method 2 and Method 3

7. The customs value of goods imported into the customs territory of the Customs Union can be determined according to the Method 2, when the customs value cannot be determined according to the transaction value of imported goods (method 1), as follows:

a) when there are no sale and purchase transaction and the price actually paid or payable for the imported goods (goods are transported across the customs border of the Customs Union under the agreement, other than a contract of sale, for example under the gratuitous contract, the lease contract which fixes a monthly lease fee for the use of the product for a certain period of time) (paragraphs 1 and 2 of Article 4 of the Agreement);

b) when at least one of the conditions of application of method 1 imposed by paragraph 1 of Article 4 of the Agreement is not fulfilled;

c) when there is no reliable, quantifiable and documentary information about the customs value of goods, including the information required to confirm the price actually paid or payable, and the implementation of additional charges to the price actually paid or payable (paragraph 3 of Article 2 of the Agreement).

8. The customs value of goods imported into the customs territory of the Customs Union can be determined according to the Method 3, when their customs value cannot be determined according to the Method 1 and Method 2 (for example, there is no information on the transaction value of identical goods or no documentary informa

goods and for identical or similar goods are similar should be considered, i.e. market conditions of these goods should be considered.

In determining “at or about the same period of time” such factors as type and nature of the goods, a season of the import of the estimated and identical or similar goods, and trade practice (e.g., comparative value in the period of both high and falling demand for the goods) should be considered. Thus, for a time the price of goods changes with the change of supply and demand, or due to the obsolescence of the goods (the release of more modern and technically advanced goods), or due to changes in fashion for some goods, or due to the seasonal nature of the goods (e.g., the price for apples in late summer and the price for the same apples in winter), etc.

Based on the form and nature of the goods “at or about the same period of time” should be determined individually in each case taking into account the specific circumstances. Thus, seasonal goods should be considered in relation to the time of year (summer clothes collection, harvest time, etc.), technical goods (computers, monitors, TVs) – as applied to technical progress: the emergence of new, improvement and major distribution of current technology, etc.

E.g. identical goods

<i>identical goods</i>		<i>identical goods</i>	
<i>goods</i>	<i>goods</i>		<i>goods</i>
3 <i>goods</i>		<i>goods</i>	
<i>goods</i>		<i>goods</i>	
<i>goods</i>	<i>goods</i>		<i>goods</i>
<i>goods</i>	<i>goods</i>	<i>goods</i>	
<i>goods</i>		<i>goods</i>	<i>goods</i>
<i>goods</i>		<i>goods</i>	<i>goods</i>

Thus, “at or about the same period of time” means the time period with the same (similar) situation on market of the goods with a stable market condition.

10. The Method 2 or Method 3 do not apply if there is no documentary information on the import into the customs territory of the Customs Union of identical or similar goods or documentary information confirming the validity and value adjustment accuracy of transaction value of identical or similar goods, taking into account the differences in commercial levels of sales and (or) in quantities of identical or similar goods, as well as a significant difference in the costs referred to in subparagraphs 4 – 6 of paragraph 1 of Article 5 of the Agreement due to differences in the distance they are moved (transported), and type of transport used.

IV. Adjustment of the transaction value of identical or similar goods

11. In the application of the Method 2 or Method 3 to determine the customs value of estimated (imported) goods it is necessary as closely as practicable to use the transaction value of identical or similar goods sold at the same commercial level and in substantially the same quantities as estimated (imported) goods.

12. In considering the issue on adjustment of the transaction value, taking into account the differences in commercial levels of sales, it should be considered the position taken by the buyer in the sale of goods, namely, whether the buyer assumes:

- subsequent wholesale of goods;
- subsequent retail sale of goods;

After identifying a transaction conforming one of these conditions, appropriate value adjustments should be made in respect of only a quantity factor, or only commercial level factors, or both the quantity and commercial level factors.

The expression "and (or)" for purposes of these Rules allows flexibility to use the sales and make the necessary adjustments if any one of these conditions are fulfilled.

15. The existence of differences in commercial levels of sales and (or) in the quantities of goods does not require adjustment. Adjustment is necessary, if these differences affect the price of goods as such. If the price difference is due to differences in commercial levels of sales and (or) in the quantities of goods, the adjustment is made in order to bring prices of compared goods to a comparable form.

Adjustment of the transaction value of identical or similar goods is carried out on the basis of reliable data that clearly establishes the reasonableness and accuracy of the adjustments regardless whether it leads to an increase or a decrease in the value. Thus, the adjustment of the transaction value of identical or similar goods in relation to the differences in commercial levels of sales may be carried out only in presence of a valid price list containing prices referring to different levels of commercial sales.

Epin Ed (p g n) *epinif 10 a d*
the 1st *with*
1 of 500 in the
the 1st *the* *the*
the 1st *the*
the 1st *the* *the*
the 1st *the* *the*
the 1st *the* *the*
the 1st *the* *the*
the 1st *the* *the*
the 1st *the* *the*
the 1st *the* *the*
the 1st *the* *the*
the 1st *the* *the*

16. The transaction value adjustment of identical or similar goods is also carried out in case of a significant difference in the costs referred to in subpara

In some seaports, through which the goods are exported or imported, higher seaport charges are collected for services related to the use of infrastructure, safety and order of navigation in the seaports than in others. Costs for loading, unloading and handling of goods at seaports, paying mooring, parking at the dock and on the roads and etc. can be different.

Depending on the type of transport estimated (imported) and identical or similar goods are transported, the carriage (transportation) costs may also vary significantly (e.g., estimated (imported) goods transported by rail, and identical or similar goods have been delivered by air, which is more expensive).

Insurance costs can vary significantly depending on the type of transport and the chosen route of carriage (transportation) of estimated (imported) and identical or similar goods, as well as the use of different types of insurance.

Adjustment for difference in cost is possible if there a documentary information on tariffs for the carriage (transportation) by different transport and insurance in the delivery of estimated (imported) and identical or similar goods.

17. In accordance with paragraph 3 of Article 6, paragraph 3 of Article 7 of the Agreement in the case of more than one transaction value of identical or similar goods (after appropriate transaction value adjustments, which takes into account the differences in commercial levels of sales and (or) in the quantities of goods, as well as costs referred to in paragraph 16 of these Rules) to determine the customs value of estimated (imported) goods the lowest transaction value shall be applied.
