

APPROVED

By Director of the Customs Department
under the Ministry of Finance
of the Republic of Lithuania
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**THE METHODOLOGY OF
APPLICATION OF CERTAIN PROVISIONS OF PROCEDURE ON CUSTOMS
VALUATION**

The greatest number of units is sold at a price of 90 Litas; therefore, this price is to be

identify them as separate goods or when it is impossible to exclude the amount of fee for a patent from the amount of money indicated in a relevant financial agreement between a buyer and a seller), then it is not possible to use the amount of fee as grounds to calculate customs value of goods. However, if fee for a patent is related with imported goods only, and the amount of it could be easily calculated, fee should be added to the amount of money which is paid or due to be paid for imported goods.

8. An example of application of provisions of paragraph 46 of the Procedure

If pursuant to paragraph 21.1 of the Procedure the amount of ordinary profit and general expenses is determined, it shall be accomplished on the basis of information the way of compilation of which complies with the ordinary principles of accounting that are applied in the Republic of Lithuania. If ordinary profit and general expenses are established pursuant to paragraph 4 of part 2 of Article 31 of the Customs Code of the Republic of Lithuania, it shall be accomplished on the basis of information which has been compiled pursuant to ordinary principles of accounting that are applied in the state where the goods have been produced. If an element of customs value of goods, as provided for in sub-paragraph b of paragraph 2 of part 1 of Article 33 of the Customs Code of the Republic of Lithuania, is calculated, it shall be accomplished on the basis of information the way of compilation of which complies with ordinary principles of accounting that are applied in the Republic of Lithuania.