APPROVED

By Director of the Customs Department under the Ministry of Finance of the Republic of Lithuania Order No. 395 of 25 September 2000

THE METHODOLOGY OF APPLICATION OF CERTAIN PROVISIONS OF PROCEDURE ON CUSTOMS VALUATION

of 10 units, and the only consignment of identical or similar goods customs value of which is known consists of 500 units. In addition, it is acknowledged that a seller grants discounts the amount of which depends on the quantity of goods to be purchased. In this case, the necessary adjustments could be made by using the seller's price list and taking the price that is applied upon selling 10 units. If it is established that the price list is used upon selling other quantities of goods, too, it is not necessary to detect a specific case of 10-unit sale.

3. The first example of application of paragraph 23 of the Procedure.

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.