

Article 11

Method of customs valuation on the basis of the transaction value with respective goods, or price actually paid or payable

- (1) The customs valuation of goods on the basis of the value of transaction with the respective goods, or price actually paid or payable when sold for export to the Republic of Moldova, in the transaction value are included the following components in case if they have not been previously included in the value of the imported goods:
- (a) expenses for conveyance of goods to an airport, or any other place of entrance of goods on the customs territory:
 - insurance expenses,
 - cost of transportation;
 - expenses for loading, unloading and transshipment of goods;
 - (b) expenses incurred by the buyer:
 - commission and brokerage remuneration, excluding commission for the goods' purchasing
 - cost of containers and/or other such multi-usable elements if under the Goods Description and Coding Systems they are considered as part of the goods to evaluate;
 - cost of packaging, including the cost of packaging materials and packaging works;
 - (c) “the value, apportioned as appropriate, of the following goods and services where supplied directly or indirectly by the buyer free of charge or at reduced cost for use in connection with the production and sale for

- (d) participants in the transaction are mutually dependent persons, with the exception of cases where the transaction value has to be acceptable for customs purposes under the provisions of paragraph 5. In these cases the mutual dependence of persons is understood as follows:
- one of the participants in the transaction (a natural person) or an official of one of the participants in the transaction is at the same time an official of another participant in the transaction;
 - the participants in the transaction are co-owners of the enterprise;
 - the participants in the transaction are linked by labor relations;
 - one of the participants in the transaction is an owner of a deposit (share) or a possessor of at least 5% of shares with a right to vote in the statutory capital of another participant in the transaction;