

Resolution

**of the Cabinet of Ministers of Ukraine
No.1375 of August 28, 2003**

**On Approval of the Procedure
for Declaring the Customs Value
of Goods that Move Through the Customs Border of Ukraine**

According to Article 262 of the Customs Code of Ukraine, the Cabinet of Ministers of Ukraine
R E S O L V E S:

1. To approve the Procedure for declaring the customs value of goods that move through the customs border of Ukraine (attached).

2. To consider invalid:

The Resolution of the Cabinet of Ministers of Ukraine of October 5, 1998 No.1598 “On Approval of the Procedure for Determining the Customs Value of Goods and other Objects when Moved Through the Customs Border of Ukraine” (Ofitsiyiny Visnyk Ukrainy, 1998, No.40, p.1487);

The Resolution of the Cabinet of Ministers of Ukraine of October 12, 2000, No.1537 “On Amendment of the Procedure for Determining the Customs Value of Goods and Other Objects when Moved Through the Customs Border of Ukraine” (Ofitsiyiny Visnyk Ukrainy, 1998, No.42, p.1779).

3. This Resolution comes into effect from January 1, 2004.

Prime-Minister of Ukraine

V.Yanukovich

one and the same imported under several contracts (agreements), apart from the customs declaration the declarations of the valuation of goods as per the attachments 1 to 3 shall be presented.

The procedure for filling in a customs value declaration shall be determined by the State Customs Service.

9. The customs value of goods exported by the enterprises shall be determined according to article 274 of the Customs Code of Ukraine.

10. For the purposes of declaring the customs value of goods exported by the enterprises, and which are subject to import, antidumping, countervailing or other special types of duties, the

invoice on payment for the rendered transportation-expeditionary services, or a respective calculation officially confirmed by the senior executive officer and an accountant of the enterprise if the transportation costs were not included into the transaction price (invoice);

packing documentation;

export or import license if necessary;

certificate of origin of goods, quality certificate, safety certificate, etc.

15. For purposes of verifying the declared customs value of goods and in addition to the above, the following documents may be required by the customs authorities:

founding instruments of the company transferring the goods;

agreement with third persons, which is associated with the supply agreement (contract) on goods being valued;

customs declaration of the exporting country (if the goods imported into Ukraine were not placed under the customs procedures that

The authenticity of data entered in the declaration of the customs value may be proved by the customs bodies by way of carrying out of a cross audit of the relevant accounting statements [in respect of the goods and vehicles] of the enterprise.

The procedure for determining the customs value shall be performed within the time limits established by the legislation of Ukraine.

18. Where at any time the customs office have reasonable grounds to doubt the credibility of the data presented by the declarant or the latter appears to be unable to confirm the data on the basis of the respective documents, the customs authorities shall have the right, at their discretion, to determine the customs value of the declared goods by applying the available valuation methods in the sequence as they appear in the Customs Code based on the information being in the possession of the customs office including information as regards the prices applicable to similar (analogous) goods allowing also for the corrections foreseen in the Customs Code.

19. If any adjustment needs to be made to the customs value of the goods or any charges thereon applied, all the settlements shall be effectuated in pursuance with the applicable laws effective at the date of acceptance by the customs bodies of the documents required for the clearance of goods.

Any correction of the customs value of goods including those released for circulation shall be made on the basis of the currency exchange rate established by the National Bank of Ukraine for the date of acceptance by the customs bodies of the documents required for the customs clearance of goods.

20. Upon acceptance by the customs bodies of the documents for the customs clearance, any correction made to the customs value of goods shall be considered as the customs valuation of the goods and may be appealed by the declarant in a manner envisaged by the established procedure.

21. The fact of appeal by the declarant of the decision to determine the customs value of goods so adopted by the customs body or the fact of filing the customs body with a written inquiry shall not free the declarant from payment of the taxes and charges computed on the basis of the value determined by the customs office.

22. The declarant shall be liable for the correctness of the data presented in the declaration, declaration of the value of goods in conformity with the legislation of Ukraine.

Annex 1
to the Procedure for Declaring the
Customs Value of Goods that Move through
the Customs Border of Ukraine

CUSTOMS VALUE DECLARATION

Form > F <1

1. The Seller/Consignor	FOR THE OFFICIAL USE	
2(<input checked="" type="checkbox"/>) The Buyer/Consignee		
2(b). Declarant/Representative		
IMPORTANT NOTICE	3. Delivery Terms	
THE DECLARANT SHALL BE FULLY RESPONSIBLE FOR THE ACCURATENESS AND RELIABILITY OF ALL INFORMATION HEREIN DESCRIBED AND ANY UNDERLYING DOCUMENTS PRESENTED FOR THE PURPOSES OF DETERMINATION OF THE ACCURATENESS OF THE CUSTOMS VALUE OF THE GOODS. DECLARANT SHALL BE OBLIGATED TO TIMELY SUBMIT ANY ADDITIONAL INFORMATION SUPPORTING ALL THE DATA HEREIN DECLARED FOR THE PURPOSE OF DETERMINATION OF THE SAME.	4. Number/Date of Invoice	
	5. Transaction Details (Contract No./Date)	
6. Customs Organ Decision Details/Ref: Box 7-9 of > F <1	Please mark as " <input type="checkbox"/> "	
7(<input checked="" type="checkbox"/>) Is there any relation as between the Seller and the Buyer? *	--- yes	--- no
	---	---
7(<input type="checkbox"/>). Whether there exists any effect of such relations upon the price of the goods?*	--- yes	--- no
	---	---
8(<input checked="" type="checkbox"/>) If there is any restriction as to disposal or use of the goods save for:		
the restrictions as may be imposed by law;		
any geographical restrictions where such goods may be resold or	--- yes	--- no
restrictions having no substantial impact on the value of goods	---	---
8(<input type="checkbox"/>). Whether there are any conditions of the agreement the influence of which may not be accounted for?	--- yes	--- no
	---	---
If "yes", please provide details.		
If the condition is denominated please fill in The Box 11(<input type="checkbox"/>)		
9(<input checked="" type="checkbox"/>) Whether there are any license conditions agreed or any identical payments payable by the seller as an indispensable prerequisite to the sale of goods?	--- yes	--- no
	---	---
9(<input type="checkbox"/>). Whether there are any conditions providing for any full or partial redress of the Seller?	--- yes	--- no
	---	---
If the queries 9(<input checked="" type="checkbox"/>) and 9(<input type="checkbox"/>) answered		

"yes", please provide details, in the boxes
15 and 16 hereof

* The parties shall be deemed to be related if they are officers or directors of one another's business ;
they are co-owners of the company;
they are employer and employee;
any party to the agreement owns 5 per cent or more of the voting stock of the other party;
both parties are directly or indirectly controlled by a third person;
the parties directly or indirectly control a third person;
one of the party directly or indirectly controls the other;
the parties physical persons or officials of the companies are relatives.

with the production and sale
for export of the imported
goods as follows:

- a) raw materials,
components, parts, semi-
finished and other spare
parts;
 - b) Tools and similar
equipment;
 - c) materials consumed in the
production of the goods being
valued;
 - d) design, engineering and
development product,
sketches undertaken
elsewhere than in Ukraine;
15. License and the like
payments (please see Box. 9)
16. Any part of the proceeds
of the Buyer of any
subsequent resale, disposal or
use of goods being valued
that accrues to the Seller;
(Please see Box 9)

shall be indicated in this section.

Position No. for sections " ;" and " <"	Currency Code	Amount	Exchange Rate
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Signature and Stamp of the Declarant

Annex 2
to the Procedure for Declaring the
Customs Value of Goods that Move through
the Customs Border of Ukraine

CUSTOMS VALUE DECLARATION

Form > F <2

1. The Seller/Consignor FOR OFFICIAL USE
2() The Buyer/Consignee
2(). Declarant/Representative

IMPORTANT NOTICE

THE DECLARANT SHALL BE FULLY RESPONSIBLE FOR THE
ACCURATENESS AND RELIABILITY OF ALL INFORMATION
HEREIN DESCRIBED AND

Computation of customs value	Code	Code	Code
A. Basis for computation: No. and date, decision, details	11(a) Transaction value for identical/similar (analogous) goods: a) in foreign currency b) in UAH (for methods 2, 3 and 6)		
	11(b). Unit price at which the goods identical or similar (analogous) with the goods, being valued, were sold in the territory of Ukraine in a largest batch to a Buyer not related to Seller, UAH (for methods 4 and 6)		
	11(\). Value of goods, determined by computation of value of its elements UAH (for methods 5 and 6)		
B. Adjustment of value according to price (+ -), UAH	12. Adjustments related to the volumes of consignment (+ -) 13. Adjustments per commercial conditions (+ -) 14. Total sum of adjustment (+ -)		
C. Additional accruals (+) and adjustments (-), UAH	15. Transaction price (value) allowing for adjustments (Box 11 (a) + Box 14) 16. Transportation costs (+) 17. Loading, unloading and handling costs (+) 18. Insurance services (+) 19. Commission and brokerage (+) 20. Gains, commission and retail margins generated from sales on internal market (-) 21. Cost of additional refinement of manufacturing of the imported goods (-) 22. Duties, taxes, fees		

and other internal
payments (-)
23. Other expenses and
payments incurred as a
result of sale on the
internal market (-)
24. Total "B"

25. Declared customs value

a) UAH

b) in foreign currency

Signature and
stamp of the
declarant

Annex 3
to the Procedure for Declaring the
Customs Value of Goods that Move through
the Customs Border of Ukraine

CUSTOMS VALUE DECLARATION

Form > F <3

1. the Seller/Consignor FOR OFFICIAL USE

2 (a). The
Buyer/Consignee

2 (b). Declarant/Representative

IMPORTANT NOTICE

THE DECLARANT SHALL BE FULLY
RESPONSIBLE FOR THE
ACCURATENESS AND RELIABILITY OF
ALL INFORMATION HEREIN
DESCRIBED AND ANY

please provide details, in the boxes 15 and 16 hereof

* The parties shall be deemed to be related if they are officers or directors of one another's business ; they are co-owners of the company; they are employer and employee; any party to the agreement owns 5 per cent or more of the voting stock of the other party; both parties are directly or indirectly controlled by a third person; the parties directly or indirectly control a third person; one of the party directly or indirectly controls the other; the parties physical persons or officials of the companies are relatives.

10() Quantity of additional sheets hereto

10() Place of execution

Date _____ 200_ year

(name of the declarant)

Stamp and signature of the declarant

Annex 3 continued

FOR THE OFFICIAL USE

Sheet No.		Declaration
		> F ≤ 1
No.	No.	No.
Goods	Goods	Goods
Code	Code	Code
Goods	Goods	Goods

A. Grounds for calculations 11() Transaction price in foreign currency (funds, settlements actually paid or payable to the seller).
Transaction value in Hryvnias
Currency Code
Exchange Rate

charges
 c) insurance
 17. TOTAL "B"

C. Write off of
 the amounts,
 included to
 section "A" in
 Hryvnia*

18. Construction costs,
 composition, technical
 maintenance of the equipment
 of technical support after
 importation
 19. Cost of transportation after
 importing to the place of
 destination
 20. Duties, taxes and charges,
 levied upon importation or sale
 of goods;
 21. TOTAL "B"

22. Declared Customs Value:
 Z in Hryvnia
 D in foreign currency