

SPECIFICS OF DETERMINING CUSTOMS VALUATION OF IMPORTED GOODS

Специфика определения таможенной стоимости ввозимых товаров

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The customs valuation of imported goods is the cost of the transaction with such goods; the price that is actually paid or payable for these goods when they are exported (from a third country) to the customs territory of the EAEU [1]. Therefore, the goods are the subject of purchase and sale in accordance with the foreign economic agreement with additional charges to it.

Customs valuation plays an important role in the sphere of state regulation of foreign trade. Customs valuation is used for taxing goods with customs duties and taxes and for keeping statistics of foreign trade of the Republic of Belarus.

There are six methods for Customs valuation of goods:

Transaction value.

Transaction value of identical goods.

Transaction value of similar goods.

Deductive method.

Computed method.

Fall-back method [1].

These methods are fixed in the Customs Code of the Eurasian Economic Union. They are also used in a strictly defined sequence. The calculation of the customs valuation should always begin with an attempt to apply method 1 [2]. Transaction value is the price actually paid or payable that is the total payment made or to be made by the buyer to or for the benefit of the seller for the imported goods, and includes all payments made as a condition of sale of the imported goods by the buyer to the seller, or by the buyer to a third party to satisfy an obligation of the seller [3].

If the customs valuation cannot be determined by method 1, then methods 2-6 are applied sequentially.

An exception is allowed only for the sequence of application of methods 4 and 5.

The customs valuation of imported goods is determined according to method 1 under the following conditions:

There are no restrictions on the buyer's rights to use and dispose of the product. There may be transactions in which the buyer, despite having become

the owner of the product, is restricted in its rights to this product, but method 1 may be applied.

The sale of goods or their price does not depend on any conditions or obligations, the impact of which on the price of goods can't be quantified.

No part of the income or proceeds from the subsequent sale, disposal or use of the goods by the buyer is directly or indirectly due to the seller. Except in cases where additional charges may be made.

The buyer and the seller are not related persons.

The valuation of a transaction with identical or similar goods is the customs valuation previously determined and accepted by the customs authority.

Conditions for the application of methods 2 and 3: the customs valuation of goods valued according to method 2 or 3 should be determined on the basis of the transaction valuation with identical or similar goods sold for export to the customs territory of the Union and imported into the customs territory of the Union in the same or corresponding period time, as well as imported goods, but not earlier than 90 calendar days before the import of imported (estimated) goods [2].

When customs value cannot be determined on the basis of the transaction value of the imported goods or identical or similar goods, it will be determined on the basis of the unit price at which the imported goods or identical or similar goods are sold to an unrelated buyer in the greatest aggregate quantity in the country of importation. The buyer and the seller in the importing country must not be related and the sale must take place at or about the time of importation of the goods being valued. If no sale took place at or about the time of importation, it is permitted to use sales up to 90 days after importation of the goods being valued.

Since the starting point in calculating deductive value is the sale price in the country of importation, various deductions are necessary to reduce that price to the relevant customs value:

- commissions usually paid or agreed to be paid, the sum of profits and general expenses added in connection with sales must also be deducted;

- the usual transport costs and corresponding insurance are to be deducted from the price of the goods when these costs are usually incurred within the country of importation;

- the customs duties and other national taxes payable in the country of importation by reason of the importation or sale of the goods are also to be deducted;

- value added by assembly or further processing, when applicable [3].

The complexity of using the computed method is that the foreign manufacturer does not provide the declarant with the calculation of the cost of the product. Computed value determines the customs value on the basis of the cost of

production of the goods being valued, plus an amount for profit and general expenses usually reflected in sales from the country of exportation to the country of importation of goods of the same class or kind.

When the customs value cannot be determined under any of the previous methods, fall-back method is used. To the greatest extent possible, this method should be based on previously determined values and methods with a reasonable degree of flexibility in their application.

Thus, it can be concluded that the correct determination of the customs value is important for collecting payments to the budget, as well as for ensuring the economic security of the country.

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AUTHORIZED ECONOMIC OPERATOR AS A PARTY INVOLVED IN THE INTERNATIONAL MOVEMENT OF GOODS

Уполномоченный экономический оператор как сторона, задействованная в перемещении товаров

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According to the World Customs Organization (WCO), an authorized economic operator (AEO) is a party involved in the international movement of goods in whatever function that has been approved by or on behalf of a national Customs administration as complying with the WCO or equivalent supply chain security standards. Authorized Economic Operators include inter alia manufacturers, importers, exporters, brokers, carriers, consolidators, intermediaries, ports, airports, terminal operators, integrated operators, warehouses and distributors.