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New reasons for deferred appraisal of customs value of goods

Sometimes when goods are imported into the territory of the EAEU and a customs entry is completed, it is not possible to provide an accurate customs value. In this situation, the procedure for deferred appraisal of customs value of goods will be applied.

A new reason for deferring the appraisal of the accurate customs value of goods will be the combination of several conditions:

- import of the goods into the territory of the EAEU and placing the goods under the customs procedure of release for household use;
- the foreign economic agreement (contract) provides that goods are sold for export to the customs territory of the EAEU;
- the foreign economic agreement (contract) does not set a fixed price to be paid for the goods but indicates the procedure (algorithm, formula) for calculating the final price taking into account the qualitative (quantitative) specifications to be determined after the import.

The preliminary price in the customs entry is indicated based on the price paid or payable for the imported goods, calculated based on the actual qualitative (quantitative) specifications of the goods by the procedure (algorithm, formula) of calculation in the contract.

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