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PROBLEMS OF DETERMINING OF CUSTOMS VALUATION

Проблемы определения таможенной стоимости

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International trade is an important means of developing the national economy, it helps to increase labor productivity and raise the overall production. Goods moved across the border are subject to Customs duties. With the help of duties the state controls the volume of imported and exported goods.

The main instrument for taxing imported goods in the Republic of Belarus is Customs duties.

Customs valuation is the cost of goods, determined for the purposes of calculating Customs payments. This definition is enshrined in the General Agreement on Tariffs and Trade.

Customs valuation plays a significant role in the sphere of state regulation of foreign trade. The Customs valuation is used to impose Customs duties and taxes on goods, to keep statistics of foreign trade of the Republic of Belarus, to keep special Customs statistics, to apply other measures of state regulation of foreign trade.

The practical application of Customs tariffs, the effectiveness of tariff regulation measures, their consistency and compliance with international norms and rules, as well as the actual level of tariff taxation are largely predetermined by the rules that establish the procedure for calculating the base of Customs duties and other Customs payments, i.e. cost of goods, which is used as a tax base.

Overall, there are six methods of Customs valuation of goods: transaction value, transaction value of identical goods, transaction value of similar goods, deductive method, computed method, fall-back method. These methods are fixed in the Customs Code of the Eurasian Economic Union.

The legal documents that determine the Customs valuation of goods are the following:

- Customs Code of the Eurasian Economic Union;

- Agreement on “The determination of the Customs valuation of goods transported through the Customs border of the Customs Union, issued January 25, 2008;

- Decisions of the Eurasian Economic Commission [1].

Methods of Customs valuation are applied only consistently. The exceptions are deductive method and computed method. The most popular method is transaction value.

There are some difficulties of applying different methods of Customs valuations. They are following:

1. The application of the transaction value may not be possible due to the conditions of the transaction.

2. The difficulty of applying the deductive method lies in the lack of information to determine the costs deducted from the price of the goods.

3. The complexity of the application of the computed method is that the foreign manufacturer does not provide for the use of the declarant the calculation of the cost of goods.

The size of the Customs valuation should not depend on the method of determining the Customs value.

The main problem is the underestimation of the Customs valuation by the declarant. As a result of a declarant’s special or accidental underestimation of the Customs valuation of goods, the budget of the Republic of Belarus may suffer significant losses.

The main method of determining the Customs valuation is the transaction value. If the main method cannot be used, one of the five remaining methods is applied in succession. The second most important method is the fall-back method. The least popular is the computed method due to the difficulty of obtaining commercial information by Customs authorities. Each subsequent method is applied if the Customs value cannot be determined using the previous method.

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