

**DECISION OF THE GOVERNMENT OF THE RUSSIAN FEDERATION NO. 500 OF AUGUST 13,
2006 ON THE PROCEDURE FOR DETERMINING THE CUSTOMS VALUE OF GOODS
TRANSFERRED ACROSS THE CUSTOMS BORDER OF THE RUSSIAN FEDERATION (with the
Amendments and Additions of October 20, 2006)**

In accordance with [Item 2 of Article 13](#) and [Article 14](#) of the Law of the Russian Federation on the Customs Tariff, the Government of the Russian Federation resolves the following:

1. To approve the annexed:

[Rules](#) for Determining the Customs Value of Imported Goods in Cases of Their Illegal Transfer across the Customs Border of the Russian Federation;

[Rules](#) for Determining the Customs Value of Imported Goods in Cases of Their Damage As a Consequence of an Accident or of a Force-Majeure Effect;

[Rules](#) for Determining the Customs Value of Goods Exported from the Customs Territory of the Russian Federation.

2. To invalidate:

[Decision](#) of the Government of the Russian Federation No. 856 of November 5, 1992 on the Approval of the Procedure for Determining the Customs Value of Goods Imported into the Territory of the Russian Federation (Sobraniye Aktov Prezidenta i Pravitelstva Rossiyskoy Federatsii, 1992, No. 20, item 1666);

[Decision](#) of the Government of the Russian Federation No. 1461 of December 7, 1996 on the Procedure for Determining the Customs Value of Goods Exported from the Customs Territory of the Russian Federation (Sobraniye Zakonodatelstva Rossiyskoy Federatsii, 1996, No. 51, item 5815).

3. This Decision shall enter into force upon the expiry of one month from the day of its [official publication](#).

Chairman of the Government of the Russian Federation

Mikhail Fradkov

**Rules for Determining the Customs Value of Imported Goods in Cases of Their Illegal Transfer
Across the Customs Border of the Russian Federation (approved by [Decision](#) of the
Government of the Russian Federation No. 500 of August 13, 2006)**

I. General Provisions

1. These Rules establish the procedure for determining the customs value of imported goods in cases of their illegal transfer across the customs border of the Russian Federation (hereinafter, illegally imported goods).

2. These Rules shall be applied in determining the customs value of illegally imported goods in cases of their discovery in the course of a customs audit or other forms of customs control exercised by the customs bodies.

3. The verification of the authenticity of the documents used for determining the customs value of illegally imported goods, their conformity to the requirements established by the legislation of the Russian Federation, and the determination of the reliability and fullness of the information contained therein, shall be carried out by the customs bodies in the procedure established by the legislation of the Russian Federation.

II. Rules for Application of the Methods for Determining the Customs Value of Imported Goods

4. If there have been established the day of the crossing by certain illegally imported goods of the customs border of the Russian Federation and the circumstances of their transfer across the customs border, then the methods for determining the customs value of the imported goods stipulated by [Articles 19](#) and [20-24](#) of the Law of the Russian Federation on the Customs Tariff (hereinafter, the Law) shall be applied in the procedure established by the Law. By circumstances of the transfer of illegally imported goods across the customs border of the Russian Federation shall be understood the totality of the factors influencing the determination of the customs value of illegally imported goods, in particular:

- a) the commercial level of the sale;
- b) the quantity of goods (the volume of a consignment);

c) the conditions of payment;
d) the types of transport for carriage;
e) the scheme of delivery;
f) the presence (absence) of insurance;
g) the state of a commodity (for example, the degree of its physical depreciation, the completeness, whether it is assembled or disassembled, the presence (absence) of damages).

5. If the day of the crossing by certain illegally imported goods of the customs border of the Russian Federation has been established but the circumstances of their transfer across the customs border of the Russian Federation necessary for determining the customs value of the goods (including their state) cannot be established, then the methods for determining the customs value of imported goods stipulated by [Articles 19](#) and [20-23](#) of the Law shall not be applicable.

The method stipulated by [Article 24](#) of the Law shall be applied as if at the established day of the crossing of the customs border of the Russian Federation the illegally imported goods were in the same state as on the day of their discovery by the customs bodies.

6. If the day of the crossing by illegally imported goods of the customs border of the Russian Federation cannot be established, then the methods for determining the customs value of imported goods stipulated by [Articles 19](#) and [20-23](#) of the Law shall not be applicable.

The method stipulated by [Article 24](#) of the Law shall be applied as if the illegally imported goods were transferred to the customs territory of the Russian Federation on the day of their discovery by the customs bodies in the same state in which they were as on the day of their discovery by the customs bodies.

III. Procedure for Determining the Customs Value of Illegally Imported Goods

7. The customs value of illegally imported goods shall be determined on the basis of the documents relating to the illegally imported goods and containing information about the quantity, value and other circumstances of the transfer of such goods to the territory of the Russian Federation and/or of their sale to the Russian Federation.

8. If the documents mentioned in [Item 7](#) of these Rules contain information about the price at which illegally imported goods were acquired on the territory of the Russian Federation, then the verification of the acceptability of that price for the purpose of determining the customs value of the goods shall be carried out by the customs bodies by way of its comparison with the following verification magnitudes:

a) the value of a transaction with goods of the same class or type in their sale for export to the Russian Federation in the same or relevant period chosen on the basis of [Item 5](#) or [6](#) of these Rules for the purpose of determining the customs value of the illegally imported goods to persons who are not interconnected with the persons who are carrying out the sale. In these [Rules](#), by the value of a transaction shall be understood the meaning of the value of a transaction defined in [Item 1 of Article 19](#) of the Law;

b) the price at which goods of the same class or type are sold on the territory of the Russian Federation in the same or relevant period chosen on the basis of [Item 5](#) or [6](#) of these Rules for the purpose of determining the customs value of the illegally imported goods to persons who are not interconnected with the persons who are carrying out the sale on the territory of the Russian Federation.

9. The price of illegally imported goods contained in the documents mentioned in [Item 7](#) of these Rules shall be applied for the purpose of determining the customs value of such goods in the event that it is near to one of the verification magnitudes stipulated by [Item 8](#) of these Rules.

If there are several variants of such verification magnitudes, then the variant shall be chosen that is most common from the point of view of the main factors characterising a foreign trade transaction concerning its organisation, or from the point of view of the conditions of the sale of goods on the territory of the Russian Federation.

10. If the price of illegally imported goods contained in the documents mentioned in [Item 7](#) of these Rules is near to the verification magnitude mentioned:

a) in [Subitem \(a\) of Item 8](#) of these Rules, then for the purpose of determining the customs value of illegally imported goods such a price shall not be diminished by the amount of the import customs payments payable in the importation of goods into the Russian Federation;

b) in [Subitem \(b\) of Item 8](#) of these Rules, then for the purpose of determining the customs value of illegally imported goods, from that price there shall be deducted the amount of the import customs payments payable in the importation of goods into the Russian Federation.

11. No deductions shall be made from the price of illegally imported goods of the amount of the profit and commercial and managerial expenses in connection with the sale of the goods on the territory of the Russian Federation and also of the expenses on the transportation, insurance and storage of the goods on the territory of the Russian Federation.

12. In the absence of documents mentioned in [Item 7](#) of these Rules or if the information contained in such documents cannot be used for the purpose of determining the customs value of illegally imported goods, then the customs value of the illegally imported goods shall be determined on the basis of the information (including the information existing at the disposal of the customs body) on the value of a transaction with goods of the same class or type in the sale of such goods for export to the Russian Federation on comparable conditions at the same or relevant period chosen for determining the customs value of the illegally imported goods.

If there are more than one values of a transaction with goods of the same class or type, then for the purpose of determining the customs value of illegally imported goods there shall be chosen such a transaction value which may be considered as the most typical from the point of view of the main factors forming that transaction value.

In the absence of information about the value of a transaction with goods of the same class or type in the sale of such goods for export to the Russian Federation or if such information cannot be used, then the customs value of illegally imported goods shall be determined on the basis of information (including the information existing at the disposal of the customs body) about the price of a unit of goods of the same class or type at which such goods are sold in the Russian Federation at the same or relevant period chosen for determining the customs value of the illegally imported goods to persons who are not interconnected with the persons carrying out the sale on the territory of the Russian Federation.

13. The characteristics of illegally imported goods necessary for the choice of goods of the same class or type (for example, the materials from which they have been manufactured, the trademark, the degree of physical depreciation) shall be determined on the basis of the actual state of the illegally imported goods by way of their outward visual examination, as well as the use of the information contained in the technical and other documentation relating to the illegally imported goods.

If it is impossible to determine the characteristics of illegally imported goods necessary for the choice of goods of the same class or type, then such characteristics may be determined by way of an expert examination of the goods conducted in the procedure stipulated by [Chapter 36](#) of the Customs Code of the Russian Federation.

Rules for Determining the Customs Value of Imported Goods in Cases of Their Damage As a Consequence of an Accident or of a Force-Majeure Effect (approved by [Decision of the Government of the Russian Federation No. 500 of August 13, 2006](#))

I. General Provisions

1. These Rules establish the procedure for determining the customs value of imported goods in cases of their damage as a consequence of an accident or of a force-majeure effect.

2. These Rules shall be applicable in determining the customs value of:

a) imported goods damaged as a consequence of an accident or the effect of force-majeure which happened before the first placing of the goods under a customs regime established by the [legislation](#) of the Russian Federation;

b) goods considered, for the customs purposes, as imported into the customs territory of the Russian Federation in a state damaged as a consequence of an accident or the effect of force-majeure.

3. The fact of an accident or of a force-majeure effect, as well as the presence of a cause-effect relationship between such a fact and the damage of goods must be documentarily confirmed by the declarant (when declaring the goods) in the procedure established by the [customs legislation](#) of the Russian Federation.

4. The customs value of goods shall be determined proceeding from their damaged state irrespective of the revision by the seller of the initial price of the goods.

For determining their customs value, goods may be considered as undamaged in the event that the damages of imported goods do not affect the characteristics of the goods influencing their value (that is, they are so insignificant that may be disregarded) or if the declarant wishes so.

5. The character and degree of the damage of goods shall be established for determining the customs value visually as far as possible. Where necessary or upon application of the declarant, an expert examination may be conducted for that purpose in the procedure stipulated by [Chapter 36](#) of the Customs Code of the Russian Federation. Such an expert examination may be carried out only before the release of goods by the customs bodies.

6. The verification of the authenticity of the documents used in determining the customs value of goods damaged as a consequence of an accident or a force-majeure effect and of their conformity to the requirements established by the normative legal acts, as well as the verification of the authenticity of the information mentioned in such documents, shall be carried out by the customs bodies in the procedure established by the legislation of the Russian Federation.

II. Rules for Application of the Methods for Determining the Customs Value of Imported Goods

7. The method of the value of a transaction with imported goods stipulated by [Article 19](#) of the Law of the Russian Federation on the Customs Tariff (hereinafter, the Law) may be applied with respect to goods damaged as a consequence of an accident or a force-majeure effect, if the declarant submits a new [invoice](#) (new invoices) issued by the seller, or any other payment-settlement documents confirming the price actually paid or payable for a commodity in a damaged state and observes the conditions stipulated by [Item 2 of Article 19](#) of the Law.

If only part of goods of a certain type has been damaged for which a common [invoice](#) has been issued, then the customs value of the goods damaged as a consequence of an accident or a force-majeure effect shall be determined in accordance with these [Rules](#).

The customs value of goods not damaged as a consequence of an accident or a force-majeure effect (or if the damage does not affect the characteristics of the goods being evaluated influencing their value) shall be the value of the transaction falling on the undamaged goods of that type, which may be determined by way of multiplying the total value of the transaction with the goods of that type by the ratio of the quantity of the undamaged goods of that type and the total quantity of the goods of that type on the [invoice](#).

8. If the price payable for goods damaged as a consequence of an accident or a force-majeure effect has not been determined (reconsidered proceeding from the damaged state of such goods), then their customs value shall be determined in accordance with [Articles 20-24](#) of the Law, while taking into account the provisions of [Items 9-13](#) of these Rules.

The comparison with goods of the same class or type (including with identical and similar goods) shall be carried out as if the goods being evaluated were imported into the customs territory of the Russian Federation in the quantity in which the goods were initially delivered.

9. The methods of transaction value with identical goods and of transaction value with similar goods stipulated by [Articles 20](#) and [21](#) of the Law may be applied if the character and degree of the damage of the identical or similar goods are analogous to the character and degree of the damage of the goods being evaluated.

10. In the application of the deduction method stipulated by [Article 22](#) of the Law, the information about identical or similar goods may be used if the character and degree of damage of the identical or similar goods are analogous to the character and degree of the damage of the goods being evaluated.

Upon application of the declarant, the customs value of goods being evaluated may be determined on the basis of the price of a unit of the goods at which the greatest aggregate quantity of the goods being evaluated has been sold after their repair or the restoration of the initial state to persons who are not interconnected with the persons carrying out their sale on the territory of the Russian Federation. In this case, there shall be deducted the relevant amounts (including the value of the repair done) stipulated by [Article 22](#) of the Law.

11. The addition method stipulated by [Article 23](#) of the Law, shall not be applicable.

12. The reserve method stipulated by [Article 24](#) of the Law, shall be applied in the procedure established by the Law, while taking into account the provisions of these Rules. The determination of the customs value of goods by the reserve method on the basis of a flexible application of the method

of the value of a transaction with imported goods shall be carried out in the event that the value of the transaction may be adjusted (recalculated) taking into account:

a) the compensation by the seller to the buyer of the possible additional expenses, including those of the repair, in the cases when the responsibility for the safekeeping of goods is borne by the seller;

b) the amount calculated on the basis of the estimation of the loss carried out by an independent appraiser upon confirmation of such an estimation with an opinion corresponding to the requirements of the [legislation](#) of the Russian Federation about the estimation activity;

c) the insurance amount received or subject to receipt from the insurance company in connection with the emergence of an insured event, on condition that the insurance amount has been calculated in conformity with the requirements of the legislation of the Russian Federation.

13. A report about the evaluation of an object (goods, loss) not conforming to the requirements of the [legislation](#) of the Russian Federation on the evaluation activity may not be used for the purpose of determining the customs value of goods.

III. Final Provisions

14. If the character and degree of a damage of goods are different, then in the customs declaration under the same number (as a single name of commodity) there may be declared goods the character and degree of whose damage coincide completely or are similar, or goods for which a single [invoice](#) has been issued irrespective of the character and degree of their damage (the damage may be different).

Goods damaged as a consequence of an accident or a force-majeure effect may be stated for placing under different customs regimes separately or by groups taking into account the provisions of this Item.

15. If the customs [regimes of destruction](#) and [waiver in favour of the state](#) are stated with respect to certain goods, then their customs value shall not be determined nor stated.

Rules for Determining the Customs Value of Goods Exported from the Customs Territory of the Russian Federation (approved by [Decision](#) of the Government of the Russian Federation No. 500 of August 13, 2006) (with the Amendments and Additions of October 20, 2006)

I. General Provisions

1. These Rules establish the procedure for determining the customs value of goods exported from the customs territory of the Russian Federation (hereinafter, exported goods).

2. The determination of the customs value of exported goods shall be carried out with the use of one of the methods stipulated by [Articles 19, 20, 21, 23 and 24](#) of the Law of the Russian Federation on the Customs Tariff (hereinafter, the Law), while taking into account the features established by these Rules.

3. When stating the customs [regime of export](#) with respect to exported goods for which there are not established any customs duties and taxes calculated proceeding from their customs value, the customs value of such goods shall not be determined nor stated.

4. In these Rules the notions whose meanings are established by the [Law](#) shall be used in the same meaning, unless otherwise stipulated in these Rules.

5. In these Rules by identical shall be understood goods that are the same in all respects, including by their physical characteristics, quality and reputation. Insignificant differences in the outward appearance of goods shall not be a ground for refusing to consider them as identical if in other respects such goods conform to the requirements established by this Item. Goods shall not be deemed identical if they have been manufactured in a country other than the country of the goods being evaluated.

Goods manufactured by a person other than the manufacturer of the goods being evaluated, shall be considered identical only if identical goods of the same manufacturer have not been revealed on the customs territory of the Russian Federation.

6. In these Rules by similar shall be understood goods that are not identical but have like characteristics and consist of like components, which makes it possible for them to perform the same functions as the goods being evaluated and be commercially interchangeable with them. When

determining whether goods are similar, such characteristics shall be taken into account as quality, reputation and the presence of a trademark. Goods shall not be deemed similar if they have not been manufactured in the same country as the goods being evaluated.

Goods manufactured by a person other than the manufacturer of the goods being evaluated, shall be considered similar only if similar goods of the same manufacturer have not been revealed on the customs territory of the Russian Federation.

II. Main Principles for Determining the Customs Value of Exported Goods

7. The main principles for determining the customs value of exported goods shall be the same principles that are established by the [Law](#) for determining the customs value of goods imported into the customs territory of the Russian Federation, while taking into account the features established by this section.

8. The first principle for the customs value of exported goods shall be the value of a transaction with them in the meaning established by [Item 10](#) of these Rules.

If the customs value of exported goods cannot be determined by the value of a transaction with them, then the customs value of such goods shall be determined on the basis of the value of a transaction with identical goods, the value of a transaction with similar goods or on the basis of the estimated value. Depending on the documents that a declarant has, he may choose one of the bases mentioned for determining the customs value of exported goods.

If the customs value of exported goods cannot be determined in accordance with the procedure indicated in [paragraphs one](#) and [two](#) of this Item, then the customs value of goods shall be determined in accordance with [Items 36-38](#) of these Rules.

9. The procedure for determining the customs value of exported goods must be generally applicable, that is, it should not be different depending on the country of destination, the type of goods, the participants of a transaction and so on.

III. Methods for Determining the Customs Value of Exported Goods

Method of the Value of a Transaction with Exported Goods

10. The customs value of exported goods shall be the value of a transaction with them, that is the price actually paid or payable for goods in their sale for export from the Russian Federation to the country of destination and supplemented in accordance with [Item 17](#) of these Rules, on condition that:

a) there are no restrictions directly or indirectly established by the seller with respect to the rights of the buyer to use and dispose of the goods, except for those that limit the geographical area in which the goods may be resold, or do not essentially influence the value of the goods;

b) the sale of the goods or their price does not depend on the observance of the conditions or obligations whose influence on the value of the goods cannot be determined quantitatively;

c) any part of the income received as a result of the subsequent sale of the goods, the disposal of the goods otherwise or their use, is not directly or indirectly due to the seller, except for the cases when, in accordance with [Items 17-22](#) of these Rules, additional charges may be made;

d) the buyer and the seller are not interconnected persons, or the buyer and the seller are interconnected persons but the value of the transaction with the exported goods is acceptable for the customs purposes in accordance with [Item 12](#) of these Rules.

11. The fact of interconnection between the seller and the buyer must not in itself be a ground for declaring the value of a transaction unacceptable for the purpose of determining the customs value of exported goods. In such a case there must be analysed the circumstances attending the sale. If the said interconnection has not influenced the price of the exported goods, then the transaction value must be declared acceptable for the purpose of determining the customs value of such goods. If, on the basis of the information submitted by the declarant or received by the customs body otherwise, there are discovered any indications that the interconnection between the seller and the buyer has influenced the value of the transaction, then the customs body shall inform the declarant in written form about such indications. The declarant may prove the absence of any influence of the interaction on the transaction value.

12. When conducting a sale between interconnected persons, the transaction value must be accepted by the customs bodies and the exported goods must be evaluated in accordance with the

conditions established by [Item 10](#) of these Rules if the declarant proves, by way of comparison, that such a value is near to the one existing at the same or relevant period:

a) or to the transaction value in the sale of identical or similar goods for export from the Russian Federation to the same country to which the goods being evaluated are exported to buyers who are not persons interconnected with the seller. Information may be used about the sale of identical or similar goods by the same seller who is selling the goods being evaluated;

b) or to the customs value of identical or similar goods determined in accordance with [Items 32-35](#) of these Rules.

13. When carrying out the comparison with the use of the provisions stipulated by [Item 12](#) of these Rules, there shall be taken into consideration the information submitted by the declarant about the differences in the commercial levels of the sale (wholesale, retail and other), in the quantity of the goods, in the additional charges mentioned in [Item 17](#) of these Rules, and also in the expenses that are usually incurred by the seller in sales, if the seller and the buyer are not interconnected persons, as compared with the expenses which the seller does not incur in sales if the seller and the buyer are interconnected persons.

14. The provisions stipulated by [Item 12](#) of these Rules shall be used on the initiative of the declarant exclusively for the purpose of comparison and cannot be used as the customs value of exported goods.

15. The price actually paid or payable for exported goods shall be the total amount of all the payments made or that are subject to be made by the buyer directly to the seller and/or to a third person in favour of the seller for exported goods. In this case, the payments may be made directly or indirectly in any form by the buyer to the seller or to a third person in favour of the seller.

16. In the customs value of exported goods, except for goods transferred across the customs border of the Russian Federation by pipeline transport or by electric power lines, the following expenses shall not be included on condition that they have been separated from the price actually paid or subject to payment, have been stated by the declarant or confirmed by him documentarily:

a) the expenses on the carriage (transportation) of goods for their exportation from the customs territory of the Russian Federation and the expenses on their subsequent carriage (transportation);

b) the duties, taxes and fees collected in the Russian Federation in connection with the export of goods;

c) the duties, taxes and fees collected with respect to goods being evaluated in the country to which such goods are exported.

Additional Charges to the Price Actually Paid or Payable

17. When determining the customs value of exported goods by the value of a transaction with such goods, to the actually paid or payable price there must additionally be charged in the amount not included in the said price:

a) the expenses made by the buyer:

on the payment of a remuneration to the agent (intermediary), with the exception of the remuneration paid by the buyer to his agent (intermediary) for the rendering of the services connected with the purchase of the goods;

on the tare if for the customs purposes it is considered as a single whole with the exported goods;

on the packing, including the value of the packing materials and the packing works;

b) the duly distributed value of the following goods and services directly or indirectly furnished by the buyer gratuitously or at a reduced price for use in connection with the manufacture of the goods being evaluated and their sale for export from the Russian Federation to the country of destination:

raw and other materials and accessories that are an integral part of the exported goods;

tools, punches, forms and other like objects used in the manufacture of the exported goods;

materials consumed in the manufacture of the exported goods.

projecting, development, engineering and constructor works, design, decorative design, drawings and drafts necessary for the manufacture of the goods being evaluated;

c) the payments for the use of objects of intellectual property (except for the payments for the right to reproduce the goods being evaluated outside the territory of the Russian Federation) which

refer to the goods being evaluated and which the buyer must make directly or indirectly as a condition for the sale of such goods, provided that such payments refer only to the exported goods;

d) any part of the income received as a result of the subsequent sale, disposal otherwise or use of the goods being evaluated which is directly or indirectly due to the seller.

18. The additional charges to the actually paid or payable price stipulated by [Item 17](#) of these Rules, shall be made on the basis of documentarily confirmed information which can be determined quantitatively. In the absence of documentarily confirmed and quantitatively determinable information for making additional charges, the method of the value of a transaction with exported goods shall not be applied.

19. When determining the customs value of exported goods, no other charges shall be made to the actually paid or payable price, except for the additional charges mentioned in [Item 17](#) of these Rules.

20. The distribution of the value of the objects used in the manufacture of the goods being evaluated and mentioned in [paragraph three of Subitem \(b\) of Item 17](#) of these Rules, may be carried out by way of referring all that value to the customs value of the first consignment of the goods or to the customs value of another quantity of goods determined by the declarant, which cannot be less than the quantity of the goods being declared. Such distribution must be made by a method applicable to the concrete circumstances depending on the documents existing with the declarant and in accordance with the bookkeeping rules.

In this case, the value of such objects shall be deemed to be the expenses in their acquisition if the buyer of the exported goods has acquired the objects from a person who is not an interconnected person with the buyer, or the expenses on their manufacture if the objects have been manufactured by the buyer of the exported goods or by a person who is an interconnected person with the buyer. If such objects were earlier used by the buyer of the exported goods (irrespective of whether they were acquired or manufactured by him), then the initial price of the acquisition or manufacture shall be subject to diminution so as to obtain (determine) the value of those objects taking into account their use.

21. With respect to the goods and services furnished by the buyer to the seller and mentioned in [paragraph five of Subitem \(b\) of Item 17](#) of these Rules which were acquired or taken on lease by the buyer, the additional charges shall be made in the part concerning the expenses on their acquisition or lease.

22. In the event of importation into the customs territory of the Russian Federation of goods mentioned in [Subitem \(b\) of Item 17](#) of these Rules, as the basis for determining the value of such goods for making additional charges, there shall be taken their customs value calculated in their importation into the customs territory of the Russian Federation and accepted in the established procedure by the customs body in the customs clearance of those goods.

If the goods were acquired on the customs territory of the Russian Federation, then in these [Rules](#) their value shall be deemed the value of the acquisition.

23. When making the additional charges mentioned in [Subitem \(b\) of Item 17](#) of these Rules, besides the value of directly the goods and services or, respectively, the customs value of the goods, there shall be taken into account all the expenses connected with the furnishing (delivery) of those goods to the seller (including their return if such is stipulated).

24. If the separate payments of the buyer (that is those made besides the actually paid or payable price) accountable as additional charges mentioned in [Item 17](#) of these Rules have been made to the address of a person who is not the seller of the goods being evaluated, then the seller of the goods being evaluated may request and receive from that person the relevant payment-and-settlement, contractual and other documents confirming the value of the relevant goods and/or services.

25. If the payments mentioned in [Item 24](#) of these Rules have been made to a person who is outside the territory of the Russian Federation, then the method of the value of a transaction with exported goods cannot be applied in the fulfilment of at least one of the following conditions:

a) the Russian seller of the goods being evaluated does not have the documents of that person confirming the value of the goods and/or services;

b) the reliability of the documents cannot be confirmed by methods compatible with the requirements established by the legislation of the Russian Federation, while the Russian customs service cannot exercise the subsequent control, including the customs audit;

c) the customs value of the goods indicated in [paragraph one of Item 22](#) of these Rules is absent or cannot be applied.

Method of the Value of a Transaction with Identical Goods

26. If the customs value of exported goods cannot be determined in accordance with [Items 10-16](#) of these Rules, then the customs value of the goods shall be the value of a transaction with identical goods sold for exportation from the Russian Federation to the same country to which there are exported the goods being evaluated and exported from the customs territory of the Russian Federation in the same or relevant period as the goods being evaluated.

The value of a transaction with identical goods shall be the customs value of those goods determined in accordance with [Items 10-16](#) of these Rules and accepted by the customs body.

27. For determining the customs value of exported goods in accordance with [Items 26-28](#) of these Rules, there shall be used the value of a transaction with identical goods sold at the same commercial level (wholesale, retail and other) and essentially in the same quantity as the goods being evaluated.

If such sales have not been revealed, then there shall be used the value of a transaction with identical goods sold at another commercial level (wholesale, retail and other) and/or in other quantities, on condition of conducting an adjustment of such a value taking into account the differences in the commercial level (wholesale, retail and other) and/or in the quantity. Such an adjustment shall be conducted on the basis of information confirming the sufficiency and accuracy of the adjustment irrespective of whether it leads to an increase or a decrease of the value of the transaction with identical goods. In the absence of such information, the method of the value of a transaction with identical goods for the purpose of determining the customs value of exported goods shall not be applied.

28. If there have been revealed more than one values with identical goods (taking into account the adjustments in accordance with [Item 27](#) of these Rules), then, for determining the customs value of the goods being valued, the lowest of them shall be applied.

Method of the Value of a Transaction with Similar Goods

29. If the customs value of exported goods cannot be determined in accordance with [Items 10-16](#) and [26-28](#) of these Rules, then the customs value of the goods shall be the value of a transaction with similar goods sold for exportation from the Russian Federation to the same country to which there are exported the goods being evaluated and exported from the customs territory of the Russian Federation in the same or relevant period as the goods being evaluated.

The value of a transaction with similar goods shall be the customs value of those goods determined in accordance with [Items 10-16](#) of these Rules and accepted by the customs body.

30. For determining the customs value of exported goods in accordance with [Items 29-31](#) of these Rules, there shall be used the value of a transaction with similar goods sold at the same commercial level (wholesale, retail and other) and essentially in the same quantity as the goods being evaluated.

If such sales have not been revealed, then there shall be used the value of a transaction with similar goods sold at another commercial level (wholesale, retail and other) and/or in other quantities, on condition of conducting an adjustment of such a value taking into account the differences in the commercial level (wholesale, retail and other) and/or in the quantity. Such an adjustment shall be conducted on the basis of information confirming the sufficiency and accuracy of the adjustment irrespective of whether it leads to an increase or a decrease of the value of the transaction with similar goods. In the absence of such information, the method of the value of a transaction with similar goods for the purpose of determining the customs value of exported goods shall not be applied.

31. If there have been revealed more than one values with similar goods (taking into account the adjustments in accordance with [Item 30](#) of these Rules), then, for determining the customs value of the goods being valued, the lowest of them shall be applied.

Method of Addition

32. As the basis, there shall be taken the estimated value of exported goods, which shall be determined by way of addition of:

a) the amount of the expenses made on the manufacture or acquisition of materials and of the expenses made on the manufacture and also on any other operations connected with the manufacture of the exported goods;

b) the amount of the profit and the commercial and managerial expenses equivalent to the size which is usually taken into account in the sales of goods of the same class or type as the goods being evaluated that are manufactured in the Russian Federation for exportation to the same country to which are exported the goods being evaluated.

33. The expenses indicated in [Subitem \(a\) of Item 32](#) of these Rules shall be determined on the basis of the information on the manufacture submitted by the manufacturer of the goods being evaluated or in his name. The basis of such information shall be the commercial accounts on condition that such accounts correspond to the principles, generally accepted in the Russian Federation, of bookkeeping and to the rules of bookkeeping accepted in the established procedure in the Russian Federation.

34. The expenses mentioned in [Subitem \(a\) of Item 32](#) of these Rules shall include the expenses mentioned in [paragraphs three and four of Subitem \(a\) of Item 17](#) of these Rules and the duly distributed value of each commodity or service furnished by the buyer for use in connection with the manufacture of the exported goods and mentioned in [Subitem \(b\) of Item 17](#) of these Rules (for the relevant components - according to the provisions [of Items 20-22](#) of these Rules).

When determining the expenses in accordance with this Item, repeated accounting of the same indices shall be impermissible.

35. The amount of the profit and the commercial and managerial expenses shall be taken into account as a whole and shall be determined on the basis of the information submitted by the manufacturer of the goods being evaluated or in his name. If that information does not correspond to the information existing at the disposal of the customs body about the amount of the profit and of the commercial and managerial expenses which usually take place in the sale of goods of the same class or type as the goods being evaluated in their sale for exportation from the Russian Federation to the same country to which are exported the goods being evaluated, then the calculation of the amount of the profit and the commercial and managerial expenses may be carried out on the basis of the relevant information received from other sources. For the purpose of this section, there shall be used the information about the sales of goods of the same class or type as the goods being evaluated and exported for the purpose of importation to the same country to which are being delivered the goods being evaluated.

If for the calculation of the amount of the profit and commercial and managerial expenses there is used the information existing with the customs body about the amount of the profit and the commercial and managerial expenses, then, upon application of the declarant, the customs body must furnish the calculations made on its basis and indicate the source of such information.

Reserve Method

36. If the customs value of exported goods cannot be determined in accordance with [Items 10-16](#) and [26-35](#) of these Rules, then the customs value of the exported goods shall be determined on the basis of the data existing in the Russian Federation by methods compatible with the principles and provisions of these Rules.

37. The determination of the customs value of goods in accordance with [Items 36-38](#) of these Rules shall be carried out by way of application of one of the methods stipulated by [Articles 19, 20, 21](#) and [23](#) of the Law, while taking into account the features established by these Rules, and in so doing, certain flexibility of their application shall be permissible, in particular:

a) when determining the customs value of exported goods on the basis of the value of transactions with identical or similar goods, reasonable deviation shall be permissible from the requirements established by [Items 26](#) and [29](#) of these Rules to the effect that identical or similar goods must be exported at the same or relevant period as the goods being evaluated;

b) as the basis for determining the customs value of exported goods there may be taken the customs value of identical or similar goods determined according to [Items 26-31](#) of these Rules.

38. As the basis for determining the customs value of exported goods, they may not be used:

a) the price of a commodity on the internal market of the Russian Federation;

b) the price of a commodity delivered from the Russian Federation to a country other than the country to which the goods being evaluated are delivered;

c) expenses other than those includible in the estimated value of goods in determining the customs value by the method of addition with respect to identical or similar goods in accordance with [Items 32-35](#) of these Rules;

d) a price stipulating the acceptance for the customs purposes of the highest of two alternative values;

e) the minimum customs values;

f) arbitrary or fictitious values.

39. If the provisions established by [Items 10-38](#) of these Rules are applied by a customs body, then the customs body must indicate in written form the source of the data used and also give a detailed calculation made on their basis.

IV. Final Provisions

40. If to the customs bodies there is subject to statement the customs value of Russian goods in whose respect there cannot be furnished exact information about the customs value in their exportation from the customs territory of the Russian Federation (in particular, if the price payable for the exported goods is determined by the formula established in the agreement but for determining the exact amount there is necessary additional information, for example, exchange quotations as on the day of the receipt of the exported goods by the recipient), then their periodic temporary declaring shall be permissible by way of submitting a temporary customs declaration (according to [Item 1 of Article 138](#) of the Customs Code of the Russian Federation).

In the temporary customs declaration, the statement shall be permissible of a conventional customs value of exported goods determined according to the quantity of Russian goods planned for transfer across the customs border, and also proceeding from the consumer properties stipulated by the conditions of the foreign-economic transaction and from the procedure for determining their price as on the day of the filing of the temporary customs declaration.

The customs value of Russian goods determined in accordance with these Rules shall be stated in a full and duly filled in customs declaration submitted after the departure of such goods from the customs territory of the Russian Federation.