UPDATING VALUATION REGULATIONS AND UPHOLDING THE CVA

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Historical background

Decree nº 6.759/2009

Normative Instruction 327/2003

New Normative Instruction draft

New Normative Instruction will be consolidated with other regulations

Public consultation
First and most important method

Conditions to be fulfilled

Adjustments of Article 8 of the CVA
METHODS FOR DETERMINING THE CUSTOMS VALUE

Relationship between the parties

Influence on the price

Test Values
Transaction *X* value Method

Supporting documents are not provided in good order and conservation
Hierarchy of valuation methods

In accordance with articles 2, 3, 5, 6 or 7 of the CVA
Risk Management

Consultation

International cooperation between customs

Trade Facilitation Agreement
• Decisions of the CCV of the WTO
• Instruments of the TCCV of the WCO

➢ Explanatory notes
➢ Commentaries
➢ Advisory opinions
➢ Case Studies
➢ Studies
thank you

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