

**Resolution**  
**of the Cabinet of Ministers of Ukraine**  
**No.1375 of August 28, 2003**

**On Approval of the Procedure  
for Declaring the Customs Value  
of Goods that Move Through the Customs Border of Ukraine**

According to Article 262 of the Customs Code of Ukraine, the Cabinet of Ministers of Ukraine  
**R E S O L V E S:**

1. To approve the Procedure for declaring the customs value of goods that move through the customs border of Ukraine (attached).
2. To consider invalid:

The Resolution of the Cabinet of Ministers of Ukraine of October 5, 1998 No.1598 “On Approval of the Procedure for Determining the Customs Value of Goods and other Objects when Moved Through the Customs Border of Ukraine” (Ofitsiyniy Visnyk Ukrainy, 1998, No.40, p.1487);

The Resolution of the Cabinet of Ministers of Ukraine of October 12, 2000, No.1537 “On Amendment of the Procedure for Determining the Customs Value of Goods and Other Objects when Moved Through the Customs Border of Ukraine” (Ofitsiyniy Visnyk Ukrainy, 1998, No.42, p.1779).

3. This Resolution comes into effect from January 1, 2004.

**Prime-Minister of Ukraine**

**V.Yanukovich**

**Approved  
by the Resolution of the Cabinet of  
Ministers of Ukraine No.1375 of  
August 28, 2003**

**The Procedure  
for Declaring the Customs Value  
of Goods that Move Through the Customs Border of Ukraine**

1. This procedure establishes conditions and forms for declaring the customs value of goods that move through the customs border of Ukraine.
2. Terms and notions in this Procedure shall be used in the meaning as cited in Article 1 of the Customs Code of Ukraine.
3. The Customs Value of the goods shall be computed pursuant to the provisions of the Customs Code of Ukraine at the moment the goods cross the customs border of Ukraine and shall be declared to the customs body in the order established herein.
4. The customs value of goods declared by the declarant, as well as the information pertaining to its determination, shall be quantitatively expressed and supported by the underlying true documents.
5. The customs value of goods moved through the customs border of Ukraine by the nationals, irrespective of means and method of such movement, shall be presented in a customs declaration that is submitted in order and in cases provided for by the legislation.
6. For purposes of calculating the taxes and fees (obligatory payments), customs value of goods moved through the customs border of Ukraine by the nationals is determined on the basis of confirmatory documents (commodity bills, price tags, etc.) identifiable with the goods in question. When determining the customs value of goods, which move through the customs border of Ukraine in an unaccompanied luggage and luggage dispatch, the cost of insurance and transportation (freight) of goods till the moment they cross the customs border of Ukraine is added to their value.

In case there are no confirmatory documents, or there are grounded doubts as to the authenticity of information on the declared customs value of goods, customs bodies determine the customs value according to the Customs Code of Ukraine based on the value of identical or similar (analogous) goods.

7. Customs value of goods moved through the customs border of Ukraine by the enterprises is declared in a customs cargo declaration according to the Customs Code of Ukraine and other legislative acts.
8. In the event goods transferred by an enterprise are subject to taxes and fees (obligatory payments), and/or the customs value of such goods exceeds the amount of € 5000, and provided such consignment is not a part of a delivery covered by one contract (agreement), and is not a delivery of the goods being delivered in several consignments by one exporter to the address of

one and the same imported under several contracts (agreements), apart from the customs declaration the declarations of the valuation of goods as per the attachments 1 to 3 shall be presented.

The procedure for filling in a customs value declaration shall be determined by the State Customs Service.

9. The customs value of goods exported by the enterprises shall be determined according to article 274 of the Customs Code of Ukraine.

10. For the purposes of declaring the customs value of goods exported by the enterprises, and which are subject to import, antidumping, countervailing or other special types of duties, the customs value declaration is submitted according to form DMB-3.

11. The customs value of goods brought into (imported to) the customs territory of Ukraine by the enterprises shall be determined according to the provisions of the Articles 266 – 273 of the Customs Code of Ukraine.

12. The customs value of the goods imported by the enterprises shall be presented by the declarant to the customs authorities by way of submitting of a Customs Value Declaration in the format of the form No.1 or No.2, provided however, that these goods are imported into Ukraine under relevant customs regime or the earlier declared customs regime is changed to one involving taxation or other obligatory payments in respect of goods.

Declaration on customs value under form DMB-1 is submitted for declaring the customs value, which is determined by way of applying the valuation method based on transaction value of goods (method 1) according to Article 267 of the Customs code of Ukraine.

Declaration on customs value under form DMB-2 is submitted for declaring the customs value, which is determined by way of applying one of the valuation methods envisaged by Articles 268-273 of the Customs Code of Ukraine: transaction value of identical goods (method 2); transaction value of similar (analogous) goods (method 3); deducted value (method 4); computed value (method 5); reserved method (method 6).

13. The Declarant on his own fills in the declaration on customs value, except the columns designed for marks by the Customs.

The customs officer verifying the data submitted by the declarant shall have no authority either upon his own initiative or following an instruction or requests of the declarant to amend or otherwise introduce corrections whatsoever to the blanks to be filled out by the declarant.

14. For purposes of confirming the information related to the customs value of goods being moved by the enterprises through the customs border of Ukraine the declarant shall submit:

a contract (agreement) inclusive of any attachments thereto being the basis for the supply of goods;

an invoice together with the banking (payment) documents if the goods are re-paid or a pro-forma invoice for the framework agreements, as well as other payment or accounting documents confirming the value of goods;

transportation contract (agreement), transport and insurance documents;

invoice on payment for the rendered transportation-expeditionary services, or a respective calculation officially confirmed by the senior executive officer and an accountant of the enterprise if the transportation costs were not included into the transaction price (invoice);

packing documentation;

export or import license if necessary;

certificate of origin of goods, quality certificate, safety certificate, etc.

15. For purposes of verifying the declared customs value of goods and in addition to the above, the following documents may be required by the customs authorities:

founding instruments of the company transferring the goods;

agreement with third persons, which is associated with the supply agreement (contract) on goods being valued;

customs declaration of the exporting country (if the goods imported into Ukraine were not placed under the customs procedures that do not envisage payment of taxes and other obligatory payments);

invoices in respect of payments to third persons in favor of the seller;

invoices as regards payments of commission, brokerage services relating to the fulfilment of the conditions of the agreement pertaining to the goods under evaluation procedure;

any relevant accounting entries;

license or author's agreements;

delivery order;

catalogues, price lists, specifications of the manufacturer;

cost statement of the manufacturer of the goods under evaluation;

other relevant documents supporting the data presented in the customs value declaration.

16. Where necessary, the customs authorities may provide the declarant with the information (if available in the Customs Service database) as regards the aggregate contractual prices or the customs value determined for the similar (analogous) goods imported into Ukraine under other agreements. With a view to preserving confidentiality such information is provided impersonally.

17. During the customs clearance of goods the customs body shall exercise control over the correctness of the determination of the customs value, including the relevance of the chosen method and its application, completeness of the documentation and the formal requirements relating to the same.

The authenticity of data entered in the declaration of the customs value may be proved by the customs bodies by way of carrying out of a cross audit of the relevant accounting statements [in respect of the goods and vehicles] of the enterprise.

The procedure for determining the customs value shall be performed within the time limits established by the legislation of Ukraine.

18. Where at any time the customs office have reasonable grounds to doubt the credibility of the data presented by the declarant or the latter appears to be unable to confirm the data on the basis of the respective documents, the customs authorities shall have the right, at their discretion, to determine the customs value of the declared goods by applying the available valuation methods in the sequence as they appear in the Customs Code based on the information being in the possession of the customs office including information as regards the prices applicable to similar (analogous) goods allowing also for the corrections foreseen in the Customs Code.

19. If any adjustment needs to be made to the customs value of the goods or any charges thereon applied, all the settlements shall be effectuated in pursuance with the applicable laws effective at the date of acceptance by the customs bodies of the documents required for the clearance of goods.

Any correction of the customs value of goods including those released for circulation shall be made on the basis of the currency exchange rate established by the National Bank of Ukraine for the date of acceptance by the customs bodies of the documents required for the customs clearance of goods.

20. Upon acceptance by the customs bodies of the documents for the customs clearance, any correction made to the customs value of goods shall be considered as the customs valuation of the goods and may be appealed by the declarant in a manner envisaged by the established procedure.

21. The fact of appeal by the declarant of the decision to determine the customs value of goods so adopted by the customs body or the fact of filing the customs body with a written inquiry shall not free the declarant from payment of the taxes and charges computed on the basis of the value determined by the customs office.

22. The declarant shall be liable for the correctness of the data presented in the declaration, declaration of the value of goods in conformity with the legislation of Ukraine.

Annex 1  
to the Procedure for Declaring the  
Customs Value of Goods that Move through  
the Customs Border of Ukraine

**CUSTOMS VALUE DECLARATION**

Form ДМВ-1

1. The Seller/Consignor	FOR THE OFFICIAL USE	
2(a). The Buyer/Consignee		
2(b). Declarant/Representative		
<b>IMPORTANT NOTICE</b> THE DECLARANT SHALL BE FULLY RESPONSIBLE FOR THE ACCURATENESS AND RELIABILITY OF ALL INFORMATION HEREIN DESCRIBED AND ANY UNDERLYING DOCUMENTS PRESENTED FOR THE PURPOSES OF DETERMINATION OF THE ACCURATENESS OF THE CUSTOMS VALUE OF THE GOODS. DECLARANT SHALL BE OBLIGATED TO TIMELY SUBMIT ANY ADDITIONAL INFORMATION SUPPORTING ALL THE DATA HEREIN DECLARED FOR THE PURPOSE OF DETERMINATION OF THE SAME.	3. Delivery Terms	
	4. Number/Date of Invoice	
	5. Transaction Details (Contract No./Date)	
6. Customs Organ Decision Details/Ref: Box 7-9 of ДМВ-1		
	Please mark as "x"	
7(a). Is there any relation as between the Seller and the Buyer? *	--- yes	--- no
	---	---
7(б). Whether there exists any effect of such relations upon the price of the goods?*	--- yes	--- no
	---	---
8(a). If there is any restriction as to disposal or use of the goods save for: the restrictions as may be imposed by law; any geographical restrictions where such goods may be resold or restrictions having no substantial impact on the value of goods	--- yes	--- no
	---	---
8(б). Whether there are any conditions of the agreement the influence of which may not be accounted for? If "yes", please provide details. If the condition is denominated please fill in The Box 11(б)	--- yes	--- no
	---	---
9(a). Whether there are any license conditions agreed or any identical payments payable by the seller as an indispensable prerequisite to the sale of goods?	--- yes	--- no
	---	---
9(б). Whether there are any conditions providing for any full or partial redress of the Seller?	--- yes	--- no
	---	---
If the queries 9(a) and 9(б) answered		

"yes", please provide details, in the boxes 15 and 16 hereof	
* The parties shall be deemed to be related if they are officers or directors of one another's business ; they are co-owners of the company; they are employer and employee; any party to the agreement owns 5 per cent or more of the voting stock of the other party; both parties are directly or indirectly controlled by a third person; the parties directly or indirectly control a third person; one of the party directly or indirectly controls the other; the parties physical persons or officials of the companies are relatives.	10(a) Quantity of additional sheets hereto  10(6) Place of execution _____ Date _____ 200_ year  _____ (name of the declarant)  Stamp and signature of the declarant

## Annex 1 continued

		Sheet No.		Declaration
		No.	No.	JMB-1
FOR THE OFFICIAL USE		Goods	Goods	No. Goods
		Code Goods	Code Goods	Code Goods
A. Grounds for calculations	11(a). Transaction price in foreign currency (funds, settlements actually paid or payable to the seller).			
	Transaction value in Hryvnias			
	Currency Code			
	Exchange Rate			
	11(6). Indirect payments, UAH.			
	12. TOTAL "A", UAH			
B. Additions to the transaction price not included in the section "A" and shall be added to the customs value, UAH	13. Expenses incurred by the Buyer			
	a) commission and brokerage save for the buying commissions;			
	b) Cost of containers and packing;			
	14. Cost of goods and services, rendered by the Buyer free of charge or at a reduced cost in connection			

	with the production and sale for export of the imported goods as follows: a) raw materials, components, parts, semi-finished and other spare parts; b) Tools and similar equipment; c) materials consumed in the production of the goods being valued; d) design, engineering and development product, sketches undertaken elsewhere than in Ukraine;			
	15. License and the like payments (please see Box. 9)			
	16. Any part of the proceeds of the Buyer of any subsequent resale, disposal or use of goods being valued that accrues to the Seller; (Please see Box 9)			
	17. Cost of transportation to _____ (place of delivery) inclusive of: a) transportation; b) loading, unloading, handling charges; c) insurance fees.			
	18. TOTAL "B"			
C. Write off of the amounts, included to section "A" in Hryvnia*	19. Construction costs, composition, technical maintenance of the equipment of technical support after importation			
	20. Cost of transportation after importing to the place of destination			
	21. Duties, taxes and charges, levied upon importation or sale of goods;			
	22. TOTAL "B"			
	23. Declared customs value: a) in Hryvnias; b) in foreign currency.			

D. \*If the amount is paid in foreign currency, the amount in such currency and the applicable exchange rate for each element of the customs value

shall be indicated in this section.

Position No. for sections "B" and "B"	Currency Code	Amount	Exchange Rate
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Signature and Stamp of the Declarant

Annex 2  
to the Procedure for Declaring the  
Customs Value of Goods that Move through  
the Customs Border of Ukraine

### CUSTOMS VALUE DECLARATION

Form ДМВ-2

1. The Seller/Consignor		FOR OFFICIAL USE	
2(a). The Buyer/Consignee			
2(б). Declarant/Representative			
<p style="text-align: center;"><b>IMPORTANT NOTICE</b></p> <p>THE DECLARANT SHALL BE FULLY RESPONSIBLE FOR THE ACCURATENESS AND RELIABILITY OF ALL INFORMATION HEREIN DESCRIBED AND ANY UNDERLYING DOCUMENTS PRESENTED FOR THE PURPOSES OF DETERMINATION OF THE ACCURATENESS OF THE CUSTOMS VALUE OF THE GOODS. DECLARANT SHALL BE OBLIGATED TO TIMELY SUBMIT ANY ADDITIONAL INFORMATION SUPPORTING ALL THE DATA HEREIN DECLARED FOR THE PURPOSE OF DETERMINATION OF THE SAME.</p>		<p>3. Delivery Terms</p>	
		<p>4. Number/Date of Invoice</p>	
5. Transaction details (No/Date)			
6. Customs value has been determined under the following method:		Please mark as "x"	
a) transaction price of identical goods (method 2)		- - -	
b) transaction price of similar (analogous) goods (method 3)		- - -	
c) deduction of value (method 4)		- - -	
d) computed value (method 5)		- - -	
e) reserved method (method 6)		- - -	
7. Justifications for the choice of the valuation method stating grounds for dismissal of other methods.			
8. Sources of information used for justification of the correctness of determination of the customs value.			
9. Quantity of additional sheets hereto		10(b). Name of declarant:	
10(a). Signature and stamp of the declarant	Date of execution _____ 200_	_____	
_____		phone number: _____	
Place of execution			

Annex 2 Continued

		Sheet No.	Declaration
			DMB-2
For official use	No.	No.	No.

Computation of customs value		Code	Code	Code
A. Basis for computation: No. and date, decision, details	11(a) Transaction value for identical/similar (analogous) goods: a) in foreign currency b) in UAH (for methods 2, 3 and 6)			
	11(b). Unit price at which the goods identical or similar (analogous) with the goods, being valued, were sold in the territory of Ukraine in a largest batch to a Buyer not related to Seller, UAH (for methods 4 and 6)			
	11(B). Value of goods, determined by computation of value of its elements UAH (for methods 5 and 6)			
B. Adjustment of value according to price (+ -), UAH	12. Adjustments related to the volumes of consignment (+ -)			
	13. Adjustments per commercial conditions (+ -)			
	14. Total sum of adjustment (+ -)			
C. Additional accruals (+) and adjustments (-), UAH	15. Transaction price (value) allowing for adjustments (Box 11 (a) + Box 14)			
	16. Transportation costs (+)			
	17. Loading, unloading and handling costs (+)			
	18. Insurance services (+)			
	19. Commission and brokerage (+)			
	20. Gains, commission and retail margins generated from sales on internal market (-)			
	21. Cost of additional refinement of manufacturing of the imported goods (-)			
	22. Duties, taxes, fees			

	and other internal payments (-)			
	23. Other expenses and payments incurred as a result of sale on the internal market (-)			
	24. Total "B"			
25. Declared customs value				
a) UAH				
b) in foreign currency				
Signature and stamp of the declarant				

Annex 3  
to the Procedure for Declaring the  
Customs Value of Goods that Move through  
the Customs Border of Ukraine

### CUSTOMS VALUE DECLARATION

Form ДМВ-3

1. the Seller/Consignor	FOR OFFICIAL USE	
2 (a). The Buyer/Consignee		
2 (b). Declarant/Representative		
<b>IMPORTANT NOTICE</b> THE DECLARANT SHALL BE FULLY RESPONSIBLE FOR THE ACCURATENESS AND RELIABILITY OF ALL INFORMATION HEREIN DESCRIBED AND ANY UNDERLYING DOCUMENTS PRESENTED FOR THE PURPOSES OF DETERMINATION OF THE ACCURATENESS OF THE CUSTOMS VALUE OF THE GOODS. DECLARANT SHALL BE OBLIGATED TO TIMELY SUBMIT ANY ADDITIONAL INFORMATION SUPPORTING ALL THE DATA HEREIN DECLARED FOR THE PURPOSE OF DETERMINATION OF THE SAME.	3. Delivery Terms	
	4. Number/Date of Invoice	
	5. Transaction Details (Number/Date)	
6. Customs Body Decision Details/Ref: Box 7-9 of ДМВ-3		
	Please mark as "x"	
7(a). Is there any relation as between the Seller and the Buyer? *	--- yes ---	--- no ---
7(б). Whether there exists any effect of such relations upon the price of the goods ?*	--- yes ---	--- no ---
8(a). If there is any restriction as to disposal or use of the goods save for the restrictions as may be imposed by law; any geographical restrictions where such goods may be resold or restrictions having no substantial impact on the value of goods	--- yes ---	--- no ---
8(б). Whether there are any conditions of the agreement the influence of which may not be accounted for? If "yes", please provide details. If the condition is denominated please fill in the Box 11(б)	--- yes ---	--- no ---
9(a). Whether there are any license conditions agreed or any identical payments payable by the seller as an indispensable prerequisite to the sale of goods?	--- yes ---	--- no ---
9(б). Whether there are any conditions providing for any full or partial redress of the Seller?	--- yes ---	--- no ---
If the queries 9(a) and 9(б) answered "yes",		

<p>please provide details, in the boxes 15 and 16 hereof</p> <p>* The parties shall be deemed to be related if they are officers or directors of one another's business ; they are co-owners of the company; they are employer and employee; any party to the agreement owns 5 per cent or more of the voting stock of the other party; both parties are directly or indirectly controlled by a third person; the parties directly or indirectly control a third person; one of the party directly or indirectly controls the other; the parties physical persons or officials of the companies are relatives.</p>	<p>10(a) Quantity of additional sheets hereto</p> <p>10(6) Place of execution</p> <p>Date _____ 200_ year</p> <p>_____ (name of the declarant)</p> <p>Stamp and signature of the declarant</p>
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## Annex 3 continued

		Sheet No.		Declaration
				ДМБ-1
FOR THE OFFICIAL USE		No. Goods	No. Goods	No. Goods
		Code Goods	Code Goods	Code Goods
A. Grounds for calculations	11(a). Transaction price in foreign currency (funds, settlements actually paid or payable to the seller).			
	Transaction value in Hryvnias			
	Currency Code			
	Exchange Rate			
	11(6). Indirect payments, UAH.			
B. Additions to the transaction price not included in the section "A" and shall be added to the customs value, UAH	12. TOTAL "A", UAH			
	13. Commission and brokerage			
	14. License and similar payments (please see Box 9)			
	15. Any portion of proceeds of the Buyer from any subsequent resale disposal, transfer or use of goods being valued that accrues to the Seller; (Please see Box 9)			
	16. Cost of transportation to _____ (place of delivery) inclusive of: a) transportation b) loading, unloading, handling			

	charges			
	c) insurance			
	17. TOTAL "B"			
C. Write off of the amounts, included to section "A" in Hryvnia*	18. Construction costs, composition, technical maintenance of the equipment of technical support after importation			
	19. Cost of transportation after importing to the place of destination			
	20. Duties, taxes and charges, levied upon importation or sale of goods;			
	21. TOTAL "B"			
22. Declared Customs Value:				
a) in Hryvnia				
б) in foreign currency				

D. \*If the amount is paid in foreign currency, the amount in such currency and the applicable exchange rate for each element of the customs value shall be indicated in this section.

Position No. for sections "B" and "B"	Currency Code	Amount	Exchange Rate
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Signature and Stamp of the Declarant