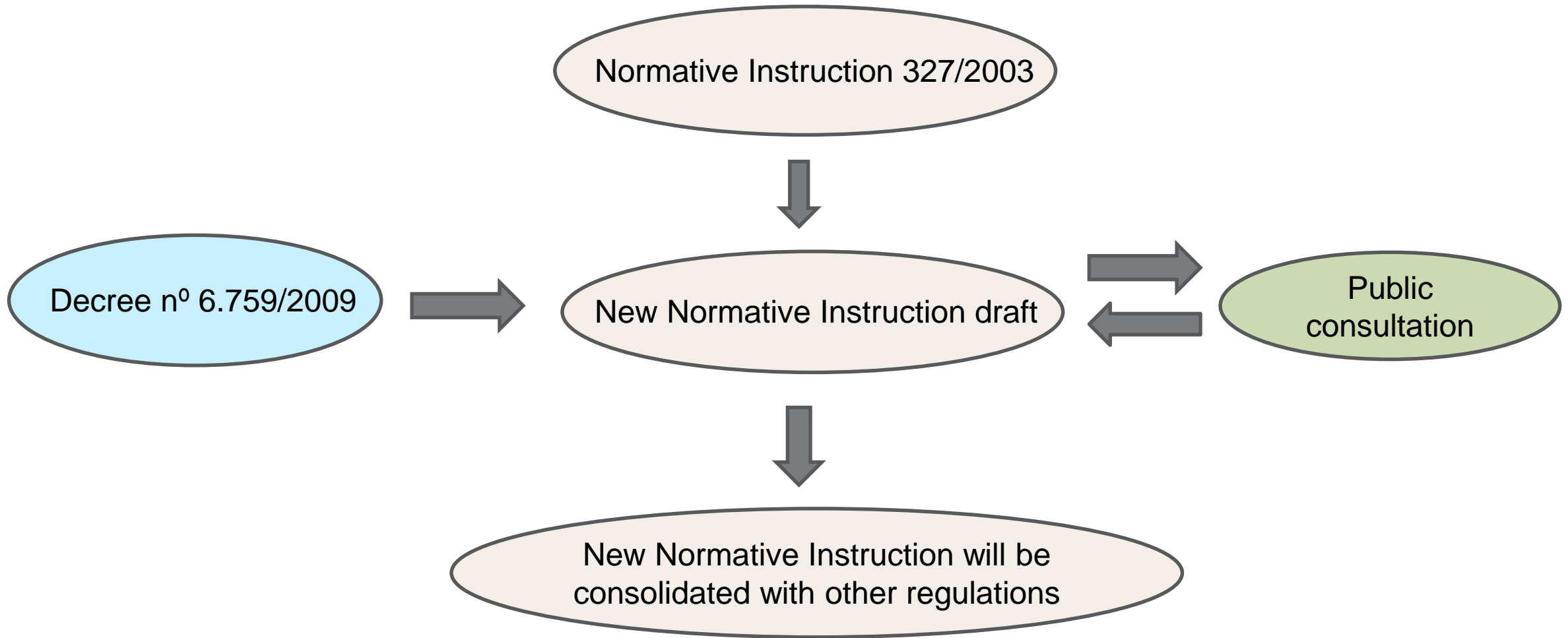


Special Secretariat of the Federal Revenue of Brazil (RFB)
Coordination-General of Customs Administration

UPDATING VALUATION REGULATIONS AND UPHOLDING THE CVA

Kelly Morgero

Historical background



Customs value



Transaction value

- . First and most important method
- . Conditions to be fulfilled
- . Adjustments of Article 8 of the CVA



Relationship between the parties



Influence on the price



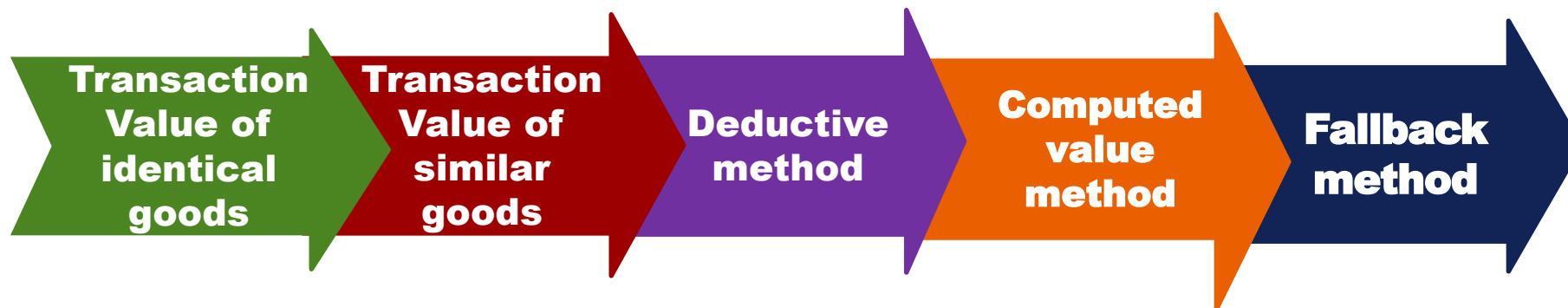
Test Values



Transaction ~~X~~ value Method

Supporting documents are not provided
in good order and conservation

Substitute methods



Hierarchy of valuation methods

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

Consultation

International cooperation between customs



Trade Facilitation Agreement

Risk Management



- Decisions of the CCV of the WTO
- Instruments of the TCCV of the WCO
 - Explanatory notes
 - Commentaries
 - Advisory opinions
 - Case Studies
 - Studies





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