

List of documents  
to confirm the customs value of goods.

(Documents are to be submitted **in scanned copies**.)

The customs office is entitled to request **originals** of the documents listed below and additional documents according to Decision No. 376 dated 02.09.2010 by the Customs Union's Commission)

**Basic documents:**

- Export declaration for current delivery\*
- Price list and/or commercial offer\*
- Order/pro forma invoice for current delivery\*
- Price information on domestic and international market for identical/homogenous goods (from the Internet or research organizations)

\* *The customs office is entitled to request a document's translation*

**Documents of goods entered in the company's books, on previous delivery for similar goods (if available):**

- Copy of the goods declaration previously issued for these goods
- Invoice, payment for previous delivery according to terms and conditions set forth in the Contract (transfer request, bank statement of personal account)
- Copies of payment orders confirming tax payment under the goods declaration
- Turnover balance sheet on account 41.1 (merchandise in storage)
- Turnover balance sheet on account 19 (VAT on acquired values)
- Account card 41.1, account card 60
- Bank control sheet

**Documents confirming the sale and write-off (if available):**

- Copy of a contract between the supplier and the buyer for sale of goods
- Copy of a waybill in the unified form TORG-12
- Invoice issued on sale, according the form established by the RF Government.

**Documents confirming payment for current delivery (if available according to the terms of payment):**

- Funds transfer request (copy)
- Bank statement of personal account (copy)

**Additional documents (if available):**

- Substantiation of a discount granted, world's exchange quotations, etc.
- If the value has been reduced as against the previous deliveries, a letter from the seller explaining such a reduction in value.

**In case it is impossible to submit any document, it is required to provide a letter explaining the reason:**

- In case of impossibility of submitting an export declaration or price list, the reason may be that the contract doesn't contain the seller's obligation to submit this document.
- In case of impossibility of submitting documents on entering in the books and selling the previous shipments, the reason may be that the shipment is the first one, and no similar goods have been delivered before.
- In case of impossibility of providing information on the value of goods on the domestic market, the reason may be that the goods are not sold to a final consumer, but are used in production.
- Absence of any accounting records may be explained by the fact that the company doesn't use them in its flow of documents.