

List of additional documents and information that may be requested by the customs office for
the purpose of additionally checking the customs value of goods
(According to Decision No. 376 dated 02.09.2010 by the Customs Union's Commission)

1. Price lists of the manufacturer of goods to be imported (imported) or its commercial offer.
2. Information on the value of goods to be imported (imported) in the country of exportation: export customs declaration of the country of exportation (if its filling is prescribed in the country of exportation) and its certified translation.
3. Information on the value of goods to be imported (imported) in the perspective of trademarks (brands), models, nomenclature articles, if such information is not given in the foreign trade contract (appendix, specification), pro forma invoice (invoice).
4. Packing lists.
5. Accounting records of receiving goods.
6. Contracts for delivery of estimated, identical, homogenous goods for their sale in the unified customs area of the Customs Union.
7. Information explaining the reasons for discounts granted by the seller to the buyer for a specific shipment of goods, their amounts, if such discounts are provided for by the foreign trade contract, but not determined quantitatively.
8. Offers, orders, price lists of the sellers of estimated, identical, homogenous goods as well as goods of the same class or kind (if available).
9. Documents and information on physical characteristics, quality and market standing of goods imported and their influence on the pricing.
10. Documents and information on transportation and transshipment of goods (when transported by several modes of transport).
11. Documents and information confirming construction, erection, assembly, mounting, maintenance or technical support (estimate and schedule of erection and precommissioning work, reports of performed work etc.) to be performed after estimated goods arrive in the unified customs area of the Customs Union with regard to estimated (imported) goods such as industrial-scale plants, machines, or equipment.
12. Documents on the parties to the foreign economic transaction having settled complaints about any mismatch between the value of goods actually delivered and the contract (invoice) value due to deviation of quantity and/or quality of delivered goods from quantity and/or quality on which base the contract (invoice) value of goods was determined.
13. Documents confirming that an interconnection between the seller and the buyer has not influenced the value of the transaction with imported goods, in particular:
Documents containing information on voting shares, held by the declarant, in organizations of the member state of the Customs Union and foreign states;
Documents in accordance with which customs declaration was filed for identical or homogenous goods, the customs value of which was determined by the method of the value of the transaction with imported goods on their sale for importation into the unified customs area of the Customs Union to buyers that are not interconnected with the seller;
Documents in accordance with which customs declaration was filed for identical or homogenous goods, the customs value of which was determined by the method of subtraction;
Documents in accordance with which customs declaration was filed for identical or homogenous goods, the customs value of which was determined by the method of addition;
Documents certifying that the price of goods was set in a way that corresponds to the normal price practice in the branch involved or to the way the price is set in case of sale to independent buyers.
14. Other documents and information, including those received by the declarant from other persons, including persons connected with production, movement, and sale of goods to be imported (imported).