

CUSTOMS CODE OF THE REPUBLIC OF MOLDOVA

Law of the Republic of Moldova No. 1149-XIV of July 20, 2000

The Parliament passes this Code.

This Code defines legal, economic, and organizational fundamentals of customs and aims at protecting the sovereignty and economic security of the Republic of Moldova.

Section I GENERAL PROVISIONS

Chapter 1 Customs

Article 1. Main Terms

For the purpose of this Code, the following main terms are defined as follows:

- 1) *Goods* mean any movable property, items, and other valuables, including foreign exchange (foreign and national cash, payment instruments, and securities denominated in a foreign or national currency), natural gas, electric power, heat, and other types of energy, and means of transportation excluding those specified in paragraph 4;
- 2) *Domestic goods* are goods generated in accordance with the goods origin conditions set forth by law of the Republic of Moldova;
- 3) *Foreign goods* are those not mentioned in paragraph 2;
- 4) *Means of transportation* are any vehicles used for international transportation of passengers and goods including containers and other transportation facilities;
- 5) *Movement across the customs frontier* is actions which consist in bringing into the customs territory of the Republic of Moldova or out of this territory goods and means of transportation in any way, including sending by international mail, pipelines, and power transmission lines. Such actions provide that:
 - when goods and means of transportation are brought into the customs territory of the Republic of Moldova and from the free zone territory and free customs warehouses into the remaining customs territory of the republic, they actually cross the customs frontier;
 - when goods and means of transportation are brought from the customs territory of the Republic of Moldova and goods and means of transportation are brought from the remaining customs territory of the republic into the free zone territory and free customs warehouses, a customs declaration is filed or another action is taken directly aimed at the implementation of intent to bring out or bring in goods and means of transportation;
- 6) *Entities* are individuals and legal entities, excluding specific cases stipulated in this Code;
- 7) *Entities of the Republic of Moldova* are enterprises, institutions and organizations located in the Republic of Moldova and created in accordance with law; legal entities and individuals engaged in entrepreneurial activities in accordance with

- law which are registered in the territory of the Republic of Moldova; and the Republic of Moldova nationals constantly residing in the Republic of Moldova;
- 8) *Foreign entities* are those not specified in paragraph 7;
 - 9) *Entities moving goods across the customs frontier* are goods owners, holders, or other entities stipulated in this Code;
 - 10) *Customs* and *customs unit* are customs authority units which perform all or some of the formalities envisioned by the customs regulations;
 - 11) *Customs officer* is a person vested on a permanent or temporary basis under law with rights and duties to perform customs functions or take administrative, management, organizational, and business actions;
 - 12) *Customs investigator* is a customs officer authorized to conduct an inquest and preliminary investigation of crimes which are within the customs authorities' scope;
 - 13) *Declarant* is an entity who fills out and files a customs declaration on its own behalf or an entity on the behalf of which the customs declaration is filled out by the customs broker or intermediary;
 - 14) *Carrier* is an entity that actually moves goods across the customs frontier or responsible for use of the means of transportation;
 - 15) *Release* means transfer by the customs authorities of goods and means of transportation following their customs clearance into an entity's complete disposal;
 - 16) *Conditional release* is release of goods and means of transportation contingent upon the entity's obligations to comply with the set restrictions, requirements, or conditions;
 - 17) *Customs regime* is a set of customs regulations defining the status of goods and means of transportation in accordance with the objectives of a business transaction and designation of goods; any customs regime begins with the presentation of goods and means of transportation to the customs authorities and ends by issuance of a release permit;
 - 18) *Release permit* is transfer by the customs authorities of goods or means of transportation following their customs clearance into an entity's complete disposal for purposes provided for by the applicable customs regime;
 - 19) *Customs clearance* is a procedure of placement of goods and means of transportation under a certain customs regime and termination of such a regime in accordance with provisions of this Code;
 - 20) *Customs supervision* is a set of measures taken by the customs authorities in order to enforce customs legislation;
 - 21) *Customs control* is a set of measures taken by the customs authorities in order to inspect goods and the availability and reliability of documents; review of accounting and financial records; control over means of transportation; control over luggage and other moving goods; fact-finding and other actions aimed at enforcement of customs legislation and other regulations regarding goods under customs supervision;
 - 22) *Customs operations* are a set of measures performed by the customs authorities to inspect goods and means of transportation, personal examination, review of accounting records, control over customs warehouses, duty-free shops, and free zones, preparation of customs documents, charging customs fees, and other actions performed by the customs authorities in the field of customs;

- 23) *Customs declaration* is a unilateral customs instrument in which an entity declares its will regarding the placement of goods under a certain customs regime in the manner set forth by the customs legislation;
- 24) *Economic policy measures* are restrictions on bringing into and out of the Republic of Moldova of the goods and means of transportation imposed in view of the economic policy interests which provide for licensing, quotas, taxation, and setting price floors and ceilings;
- 25) *Customs tariff* is a catalogue of the nomenclature of goods brought into or out of the customs territory and the size of the customs duties charged on such goods;
- 26) *Customs fees* are fees charged by the customs authorities in accordance with the legislation when goods are brought in and out: customs duty, taxes (value added tax and excise taxes), customs service fee, license fee, and other charges;
- 27) *Customs duty* is a fee levied by the customs authorities in accordance with the import tariff;
- 28) *Customs service fee* is a payment for services rendered by the customs authorities in the field of customs activities; the list of such services and service fees are stipulated in the legislation;
- 29) *Taxes* are taxes to be levied by the customs authorities;
- 30) *Customs legislation* is a set of normative acts governing imports, exports, and transshipment of goods and application of various customs regimes thereto, including prohibitive, restrictive, and supervisory measures, and normative acts passed by the Customs Supervision Department within its scope;
- 31) *Customs regulations* are provisions of this Code, Regulations on Customs Code application, and other normative acts regarding customs.

Article 2. Customs

- 1. Customs includes implementation of customs policies, enforcement of customs regulations when goods, means of transportation, and entities move across the customs frontier of the Republic of Moldova, levying customs fees, customs clearance, customs control and supervision, and other activities related to implementation of the customs policies.
- 2. Customs develops in accordance with the generally accepted international standards and practices. The Republic of Moldova participates in the international cooperation in the field of customs.

Article 3. Customs Policies

- 1. Customs policies are an integral part of foreign and domestic government policy.
- 2. Customs policies are aimed at ensuring the highest efficiency of customs operations and regulation of goods turnover in the customs territory of the Republic of Moldova, participation in the implementation of trade and political objectives related to protection of the domestic market, promotion of the national economy, and other objectives as defined by law.

Article 4. Customs Territory and Customs Frontier of the Republic of Moldova

1. The territory of the Republic of Moldova is a single customs territory which includes land, inland and territorial waters, and air space above them.
2. Free zones and free customs warehouses may be located in the territory of the Republic of Moldova. Free zones and free customs warehouses are a part of the customs territory of the Republic of Moldova (hereinafter “customs territory”) to which a respective customs regime applies.
3. The national border of the Republic of Moldova and the free zones and free customs warehouses’ perimeters are the customs frontier of the Republic of Moldova (hereinafter “customs frontier”).

Article 5. International Economic Integration

In the interests of the international economic integration, the Republic of Moldova shall create customs unions and free trade zones and enter into customs cooperation agreements with other states.

Article 6. Customs Legislation

1. Customs legislation is composed of this Code, Customs Tariff Law, other normative acts, and international customs treaties to which the Republic of Moldova is a party.
2. Customs shall be effected in accordance with the legislation effective at the date of acceptance by a customs authority of the customs declaration and other documents except as otherwise provided by law. If goods and means of transportation moved across the customs frontier illegally, the date of actual movement of goods and means of transportation across the customs frontier shall be considered to be such a date.

Article 7. International Treaties

If an international treaty to which the Republic of Moldova is a party sets forth the standards different from those stipulated in this Code and other customs regulations of the Republic of Moldova, the international treaty provisions shall apply.

Chapter 2 Organization of Customs

Article 8. Customs Governance

Customs Supervisions Department is the central executive body directly governing customs in the Republic of Moldova.

Article 9. Customs Authorities

1. Customs are performed directly by the customs authorities.
2. Customs authorities are law enforcement agencies forming a single system composed of the Customs Supervision Department, customs, and customs units.
3. The Government shall determine the status, functions, and powers of the Customs Supervision Department.
4. The Department shall create, reorganize, and liquidate structural units of the Customs Supervision Department (customs and customs units).
5. No public authorities, other than central ones, are authorized to pass decisions affecting the customs authorities' scope, change their functions, vest them with additional tasks, or otherwise interfere with their activities.

Article 10. Customs Laboratories, Learning Institutions, and Enterprises Within the Customs Supervision Department's Jurisdiction

1. The Customs Supervision Department shall set up customs laboratories to examine and test goods for customs purposes.
2. Learning institutions shall operate within the Customs Supervision Department system for training and continuous professional education of the customs authorities personnel.
3. The Customs Supervision Department shall set up computer centers, printing companies, and construction service enterprises operation of which contributes to the solution of tasks vested with the customs authorities.
4. The property of customs authorities, customs laboratories, learning institutions and enterprises within the Customs Supervision Department's jurisdiction is state-owned and is not subject to privatization. This property shall be managed by the Customs Supervision Department.

Article 11. Customs Authorities' Major Functions

The customs authorities shall perform the following major functions:

- a) participate in the formulation of the state customs policy and implement it;
- b) enforce customs legislation; take actions to protect rights and legal interests of entities during exercise of customs;
- c) ensure economic security of the state within their scope;
- d) protect economic interests of the state;
- e) apply customs regulation techniques to trade and economic relations;
- f) levy customs duties, taxes, and other customs fees;

- g) participate in the formulation of the economic policy measures with regard to the goods moving across the customs frontier and implement such measures;
- h) combat smuggling, infringement of the customs regulations and tax law regarding the goods moving across the customs frontier, curtail illegal turnover across the customs frontier of drugs, arms, items of artistic, historical, and archeological value, objects of intellectual property, flora and fauna species under threat of extinction, parts and derivatives thereof, and other goods;
- i) assist in combating international terrorism;
- j) exercise and improve customs control and customs clearance, create a conducive environment for a shorter goods turnover across the customs frontier;
- k) contribute to the maintenance of, and maintain, customs foreign trade statistics and special customs statistics;
- l) assist in the implementation of measures to protect national security, public order, morals, human life and health, flora and fauna, environment, and domestic market;
- m) exercise customs control over currency valuables within their scope;
- n) assure fulfillment of the Republic of Moldova's international obligations regarding customs; participate in drafting international treaties in the field of customs; cooperate with the customs and other competent authorities of foreign states and international organizations dealing in customs;
- o) conduct research and render advice in the field of customs; train and provide continuous education to the specialists in the area;
- p) pursue a uniform financial and business policies, develop their logistics and social base, and create necessary working conditions for employees; and
- r) perform other functions as set forth by law.

Article 12. Customs Supervision Department Regulations

1. The Customs Supervision Department shall issue within its scope customs regulations binding upon all the customs and other public authorities and entities.
2. Regulations issued by the Customs Supervision Department shall take effect in accordance with law.

Article 13. Customs Authorities' Flag and Identification Signs

Customs authorities and sea and river vessels at their disposal shall fly the flag, and motor vehicles and aircrafts, identification signs approved by the Government.

Article 14. Customs Authorities' Interaction with Other Law Enforcement Agencies and Entities

1. With the aim of achieving customs objectives, customs authorities shall interact with other law enforcement agencies and entities obliged to assist customs authorities in achieving the tasks they are vested with.

2. Customs authorities are entitled to allow within their scope other entities perform under their control some customs actions.

Article 15. Customs Clearance Outside of Customs Authority

Entities interested in having the customs clearance performed directly in their territory or on their premises rather than at the location of a customs authority shall provide to such an authority necessary official and technical premises, facilities, and communications for free use.

Article 16. Land Allotment to Customs Authorities

Land plots shall be allotted to the customs authorities for perpetual use for customs purposes.

Article 17. Treatment of Information

1. Information provided to the customs authorities by entities may only be used for customs purposes.
2. Information which constitutes a state or commercial secret and confidential information (not accessible to the public and which may cause damage to the human honor and dignity, rights and freedoms) shall not be disclosed, used by customs officers for personal purposes, or transferred to third parties and government agencies except as otherwise provided by law.

Article 18. Appeals Against Decisions, Actions, or Failure to Act of Customs Authorities and Their Officers

Decisions, actions, and failure to act of customs authorities and their officers may be appealed against in the Customs Supervision Department or court in accordance with law.

Section II

MOVEMENT OF GOODS AND MEANS OF TRANSPORTATION ACROSS THE CUSTOMS FRONTIER. CUSTOMS REGIME

Chapter 3

Underlying Principles of Moving Goods and Means of Transportation

Types of Customs Regimes

Article 19. Right to Import into and Export from the Republic of Moldova Goods and Means of Transportation

1. All entities shall on equal terms have the right to import in and export from the Republic of Moldova goods and means of transportation.

2. No one may be deprived of the right or be limited in its right to import in or export from the Republic of Moldova goods and means of transportation except as otherwise provided by this Code and other regulations.

Article 20. Ban on Import into or Export from the Republic of Moldova of Goods and Means of Transportation

1. Import into and export from the Republic of Moldova of some goods and means of transportation can be banned by law in the interests of national security, protection of public order, environmental protection, protection of items of artistic, historical, and archaeological value, protection of intellectual property rights, as well as in view of other interests of the Republic of Moldova.
2. Goods and means of transportation falling within the scope of paragraph 1 shall be immediately exported from or imported into the Republic of Moldova respectively unless they are liable to confiscation under the national law and international treaties, to which the Republic of Moldova is a party.
3. Export from or return into the Republic of Moldova of goods and means of transportation shall be performed by the entity moving the goods or by the carrier at its own expense. Should the immediate export from or the return into the Republic of Moldova be impossible, the goods and means of transportation shall be sent to temporary warehouses with a maximum storage period of three days.

Article 21 Restrictions on Import into and Export from the Republic of Moldova of Goods and Means of Transportation

1. Restrictions on import into and export from the Republic of Moldova of goods and means of transportation may be imposed with the view to meeting foreign liabilities by the Republic of Moldova, enforcing economic policy, protecting country's sovereignty, domestic market and for other purposes envisaged by the national law and international treaties to which the Republic of Moldova is a party.
2. Costs incurred by entities moving goods and means of transportation across the customs frontier or by the carrier due to restrictions specified in paragraph 1 shall not be reimbursed for by public authorities.

Article 22. Procedure for Moving Goods and Means of Transportation Across the Customs Frontier

Goods and means of transportation shall be moved across the customs frontier in accordance with their customs regimes as prescribed by this Code and other regulations.

Article 23. Types of Customs Regimes for Goods and Means of Transportation

For customs regulation purposes, the following types of customs regimes shall be established for goods and means of transportation:

- a. import
- b. re-import;
- c. transshipment;
- d. customs warehouse;
- e. duty free shop;
- f. processing in the customs territory;
- g. processing under customs control;
- h. temporary import (export);
- i. free zone (free enterprise zone);
- j. free customs warehouse;
- k. processing outside the customs territory;
- l. export;
- m. re-export;
- n. destruction;
- o. abandonment to the state.

Article 24. Selection and Change of Customs Regime

An entity is authorized at any time to select any customs regime envisioned by Article 23 or change it to a different one, regardless of the nature, quantity, country of origin or designation of goods and means of transportation provided such actions do not contradict the provisions of this Code and other regulations.

Article 25. Customs Clearance and Customs Control

Goods and means of transportation shall be subject to customs clearance and customs control as envisioned by this Code and other regulations.

Article 26. Customs Frontier Crossing Point and Time by Goods and Means of Transportation

1. The goods and means of transportation shall only be allowed to cross the customs frontier at points determined by the customs authorities and only during their working hours.

2. With the customs authorities' consent, the goods and means of transportation may also cross the customs frontier at other points and outside the customs authorities' working hours.

Article 27. Disposal and Use of Goods and Means of Transportation Moving Across the Customs Frontier

Goods and means of transportation moving across the customs frontier shall be disposed of and used in accordance with their customs regimes, this Code and other regulations.

Article 28. Disposal and Use of Conditionally Released Goods and Means of Transportation Which Enjoy Customs Fee Privileges

Conditionally released goods and means of transportation which enjoy customs fee privileges may only be used for purposes in connection with which the privileges are provided. Such goods and means of transportation may be used for other purposes with the customs authorities' permission provided the customs fees were paid and other requirements set forth by this Code and other regulations were met. Disposal of such goods and means of transportation shall be allowed with the customs authorities' permission as prescribed by this Article.

Chapter 4 Import

Article 29. Definition

Import is a customs regime whereby the goods brought into the customs territory only acquire the status of goods released into free circulation provided all the customs fees are paid and all customs documents are prepared.

Article 30. Conditions for Placing Goods Under Import Customs Regime

Goods may be placed under import customs regime if:

- a) customs duties, taxes, and other fees envisioned by this Code and other regulations were paid;
- b) economic policy measures and other restrictions or bans stipulated by law are complied with.

Chapter 5 Re-import

Article 31. Definition

Re-import is a customs regime whereby domestic goods brought out of the customs territory under the customs export regime are brought back within the set deadline in accordance with the provisions of this Code and other regulations.

Article 32. Conditions for Placing Goods Under Re-import Customs Regime

In order to be placed under re-import customs regime, goods shall:

- a. be goods that had been earlier exported from the Republic of Moldova;
- b. be domestic goods prior to their export;
- c. be in the same condition as they were at the moment of exportation, apart from changes resulting from natural depreciation or diminution under normal transportation and storage conditions.

Article 33. Refund for Paid Amounts

If goods are re-imported in accordance with the law of the Republic of Moldova, customs authorities shall refund paid export customs duties and taxes as prescribed by law.

Chapter 6 Transshipment

Article 34. Definition

1. *Transshipment* is a customs regime whereby goods move between two customs authorities under customs control without being subject to customs fees and economic policy measures unless otherwise provided by law. In the territory of the Republic of Moldova, the transshipment shall be carried out by any route and in any direction, except as otherwise provided by law.
2. Transshipment through the customs territory shall equal 72 hours since the customs frontier crossing moment.
3. It is prohibited to place under the transit customs regime goods that are subject to export and import restrictions and bans.

Article 35. Conditions for Placing Goods Under Transit Customs Regime

1. In order to be placed under transit customs regime, the goods shall:
 - a. remain unchanged apart from changes resulting from natural depreciation and diminution under normal transportation and storage conditions and not be used for purposes other than transshipment;
 - b. be delivered to the customs authority of destination within the time frame set by the customs authority of departure in view of the means of transportation capacity, intended route, weather, and other conditions.
2. If the customs authorities have grounds to believe that the carrier or its means of transportation cannot guarantee compliance with the customs legislation, the customs authority is only entitled to allow placement of goods under transshipment customs regime if the means of transportation is properly equipped, if goods are transported by the customs carrier, or if customs escort is provided. Costs associated with such requirements shall be incurred by the carrier.

Article 36. Goods Transshipment Permit

Goods shall only be transshipped with the customs authorities' permission and in compliance with the provisions of Article 35 except as otherwise provided by other regulations.

Article 37. Shipping Documents

Shipping documents shall be presented to the customs authority of destination in the same manner as the goods they refer to.

Article 38. Measures Taken as Result of Accident or Force Majeure

1. In the event of an accident or force majeure goods may be unloaded. In such a case the carrier shall:
 - a) take every action required to assure the safety of goods and not allow their use for any purpose;
 - b) immediately notify the closest customs authority of the circumstances and location of goods and means of transportation;
 - c) ensure transportation of goods and means of transportation to the closest customs authority or delivery of the customs officers to the location of goods and means of transportation.
2. Costs associated with the measures stipulated in paragraph 1 shall be incurred by the carrier.

Article 39. Carrier Responsibility

1. The carrier shall be responsible for the transshipment of goods through the customs territory.
2. If the goods were released into free circulation without the customs authorities' permission or were lost or failed to be delivered to the customs authority of destination within the established time frame, or were forged or in short delivery, the carrier shall pay the customs fees payable under import or export customs regimes respectively, excluding event when goods have been found to be destroyed or irrevocably lost as a result of force majeure.

Chapter 7

Customs Warehouse

Article 40. Definition

Customs warehouse is a customs regime whereby goods brought into the warehouse are stored under the customs control without being subject to any customs fees, taxes and any economic policy measures while stored, and whereby goods intended for export under the export customs regime are stored under the customs control enjoying the privileges envisioned by this Code and other regulations.

Article 41. Conditions for Placing Goods Under Customs Warehouse Regime

1. Any goods may be placed under the customs warehouse regime except for those prohibited from being brought into and out of the customs territory, as well as other goods listed in the legislation.
2. Goods which pose a threat, may cause damage to other goods, or require special storage conditions shall be stored in the specifically fitted premises.

Article 42. Goods Storage Period

1. Goods may be placed under the customs warehouse regime for three years. The Customs Supervision Department may limit this period for certain types of goods and certain entities. The goods storage period under the customs warehouse regime shall be restricted to not less than one year.
2. Upon the expiration of the time period established in paragraph 1, the goods shall be declared for placement under a different customs regime or placed in a temporary warehouse held by the customs authority.

Article 43. Operations in Goods Placed Under Customs Warehouse Regime

1. Goods placed under the customs warehouse regime may be subject to the following operations:
 - a. safety measures;
 - b. preparation for sale and transportation with the customs authorities' permission (packing, labeling, loading, unloading, etc.);
2. The Customs Supervision Department shall identify the specific operations envisioned in paragraph 1.
3. Operations in the goods placed under the customs warehouse regime shall not change their technical, quantitative, and qualitative features.

Article 44. Exemption of Goods Placed Under Customs Warehouse Regime and Intended for Export Under Customs Export Regime from Customs Duties and Taxes, or Refund of Paid Amounts

1. When placed under the customs warehouse regime, goods intended for export in accordance with the customs export regime shall be exempt from the customs duties and taxes, or the paid amounts shall be refunded if such exemptions or refunds are envisioned for the actual export of goods. When exempt from customs duties and taxes, or reimbursed for effected payments, goods shall be brought out within not more than three months following their placement under the customs warehouse regime.
2. If goods fail to be brought out within the deadline set in paragraph 1, customs duties and taxes shall be paid in accordance with the legislation.

Article 45. Types of Customs Warehouses

1. Customs warehouses may be private or public.
2. Public customs warehouses are intended for the storage of any entities' goods, and private customs warehouses are intended for the storage of certain entities' goods. Customs warehouses shall be set up with the Customs Supervision Department's permission.

Article 46. Holders of Customs Warehouses

1. Customs authorities or legal entities and individuals incorporated as business entities as prescribed by law may be holders of customs warehouses.
2. Customs warehouses held by customs authorities shall be referred to as public customs warehouses.

Article 47. Customs Warehouse License

1. A customs warehouse may be set up upon the issuance of a license by the Customs Supervision Department. No license shall be required for customs warehouses held by customs authorities.
2. The Customs Supervision Department shall determine the customs warehouse license validity in accordance with the legislation.
3. The customs warehouse license can be canceled, revoked or suspended by the Customs Supervision Department in accordance with the legislation.

Article 48. Requirements to Customs Warehouses and Their Holders

1. A customs warehouse shall be properly fitted out to ensure customs control, as well as provided with locking arms one of which shall be handled by the customs authority.
2. The holder of the customs warehouse shall:
 - a. preclude the possibility of seizure of goods stored in the customs warehouse other than for customs control purposes;
 - b. not inhibit the exercise of customs control;
 - c. follow the customs warehouses creation and operation rules and meet the customs authorities' requirements, including ensuring the customs officers' access to the goods stored in the customs warehouse;
 - d. maintain day-to-day accounting for goods stored in the customs warehouse and provide to the customs authorities reports on such goods in the manner prescribed by the Customs Supervision Department.

Article 49. Customs Fees Payment Responsibility

1. Entity licensed to set up a customs warehouse, except as provided by paragraphs 2 and 3 shall be responsible for payment of customs fees.
2. If the customs warehouse is held by a customs authority, entity which stores the goods in the customs warehouse shall be responsible for the customs fees payment.
3. Subject to the consent of the customs authority, responsibility for the customs fees payment may be imposed on the entity which stores the goods in the public customs warehouse.

Article 50. Liquidation of Customs Warehouse and Implications Thereof

1. A customs warehouse may be liquidated upon the expiration of its license or at the discretion of the customs warehouse holder, as well as upon the cancellation or revocation of the license by the customs authorities. From the moment such a decision has been taken, the customs warehouse becomes a temporary warehouse. The goods shall be stored in the temporary customs warehouses in accordance with this Code and other regulations.
2. If the customs warehouse license is canceled, the goods stored in the warehouse shall be subject to the second customs clearance from the moment they were placed in the warehouse.
3. If the customs warehouse license is revoked, the goods stored in the warehouse shall be subject to the second customs clearance from the moment of the revocation decision.
4. If the customs warehouse is liquidated and the customs warehouse license is suspended no other goods shall be placed for storage in the warehouse. The goods shall be released from the warehouse in the manner envisioned by this Code and other regulation.

Chapter 8

Duty Free Shop

Article 51. Definition

Duty free shop is a customs regime whereby the goods are sold under customs control in specially designated places in the international airports, seaports, customs units open for international traffic, except for international railway customs units, without being subject to customs duties and taxes. The goods shall be placed under the duty free shop regime without being subject to customs duties and taxes unless legislation stipulates otherwise. Duty free shops goods shall be only sold to persons

going outside of the Republic of Moldova who had been cleared through the customs and had their identification documents checked.

Article 52. Conditions for Placing Goods Under Customs Duty Free Shop Regime

1. Under the duty free shop regime, any goods may be sold except for those prohibited from being brought into and out of the customs territory and sold in the territory of the Republic of Moldova and other goods listed in the legislation. The goods subject to marketing restrictions in the territory of the Republic of Moldova, may only be sold under the customs duty free shop regime if the legal requirements are complied with.
2. Goods placed under the customs duty free shop regime shall be sold directly in the special duty free shops.
3. Goods shall be placed under the customs duty free shop regime in the manner envisioned by this Code and other regulations.

Article 53. Duty Free Shop License

1. A duty free shop can be set up by a legal entity licensed by the Ministry of Economy and Reforms in coordination with the Customs Supervision Department.
2. The validity of the duty free shop license shall be established by the legislation.
3. The duty free shop license can be canceled, revoked or suspended by the Ministry of Economy and Reforms in coordination with the Customs Supervision Department in accordance with the legislation.

Article 54. Requirements to the Duty Free Shop Holder

The holder of a duty free shop shall:

- a. preclude the possibility of seizure of goods supplied to the shop, other than for customs control purposes;
- b. comply with the duty free shop creation and operation rules and meet the customs authorities' requirements'
- c. maintain day-to-day accounting for the supply and sales of goods and provide to the customs authorities reports on such goods in the manner prescribed by the Customs Supervision Department;
- d. meet other requirements envisioned by law.

Article 55. Customs Fees Payment Responsibility

Entity licensed to set up a duty free shop shall be responsible for the customs fees payment.

Article 56. Liquidation of Duty Free Shop and Implications Thereof

1. A duty free shop shall be liquidated if its license expired or the license is canceled or revoked under the law. From the moment the liquidation decision has been passed, the duty free shop becomes a temporary warehouse. The goods shall be stored in the temporary warehouse in accordance with this Code and other regulations.
2. If the license is canceled, the goods in the duty free shop shall be subject to the second customs clearance from the moment they entered the shop.
3. If the license is revoked, the goods in the duty free shop shall be subject to the second customs clearance from the moment the revocation decision has been passed.
4. If the duty free shop is liquidated or its license is suspended, no sale of goods or supply of other goods to the shop shall be allowed.

Article 57. Diplomatic Duty Free Shops

1. Diplomatic duty free shops may be established to service diplomatic missions and their staff. The manner of operation of such shops is envisaged by law.
2. Diplomatic duty free shop licenses shall be issued by the Ministry of Economy and Reforms in coordination with the Customs Supervision Department and based on the determination made by the Ministry of Foreign Affairs as to the need for their creation and their location.
3. The obligations of the diplomatic duty free shop holder shall be similar to those of the duty free shop holder.

Chapter 9

Processing in the Customs Territory

Article 58. Definition

1. Processing in the customs territory is a customs regime under which foreign goods are processed in the customs territory without application of the economic policy measures and with the refund of import customs duties and taxes provided the processed products are brought out of the customs territory in conformity with the customs export regime.
2. Goods for which bans are imposed on their importation or exportation from the customs territory shall not be placed under the regime of customs processing in the customs territory.

Article 59. Goods Processing Operations in the Customs Territory

1. Goods processing operations in the customs territory shall include the following:
 - a) goods production, including installation, assembly, and adjustment to other goods;
 - b) goods processing proper and transformation;
 - c) restoration to initial form;
 - d) utilization of some goods facilitating production of processed products even if such goods are fully or partially consumed in the course of processing.
2. Restrictions on certain goods processing operations in the customs territory, conditions for performance of goods processing operations, including possible use of domestic goods, shall be set forth by the Customs Supervision Department in coordination with the Ministry of Economy and Reforms.

Article 60. License for Goods Processing in the Customs Territory

1. Goods processing in the customs territory shall be carried out upon the availability of the license issued by the Customs Supervision Department.
2. License for goods processing in the customs territory shall be issued to entities from the Republic of Moldova, except for the citizens, provided that:
 - a) imported goods are identifiable in the processed products except for the cases envisioned by the legislation;
 - b) processing contributes to the exportation of the processed products or utilization of domestic production facilities;
 - c) other requirements set forth by the Customs Supervision Department are observed.
3. License for goods processing in the customs territory may be canceled, revoked or suspended by the Customs Supervision Department in conformity with the legislation.

Article 61. Time Frame for Goods Processing in the Customs Territory

Time frame for goods processing in the customs territory shall be set by the Customs Supervision Department in conformity with the legislation. The time frame shall be based on the economically feasible duration of the goods processing cycle and exportation of processed products.

Article 62. Processed Products Output

For customs purposes, the Customs Supervision Department is entitled to determine in conformity with the legislation compulsory output of the processed products generated as a result of the goods processing in the customs territory.

Article 63. Refund for Import Customs Duties and Taxes

Import customs duties and taxes shall be refunded in conformity with the legislation.

Article 64. Exemption from Export Customs Duties and Taxes and Economic Policy Measures

Foreign goods and products of their processing are exempt from export customs duties and taxes and no economic policy measures shall be applied thereto unless the legislation stipulates otherwise.

Chapter 10 Processing Under Customs Control

Article 65. Definition

1. Processing under customs control is a customs regime under which foreign goods are processed in the established manner under customs control in the customs territory without levying customs duties, taxes, or application of economic policy measures unless legislation envisions otherwise with subsequent application of another customs regime to the processed products.
2. No processing under customs control shall be allowed for the goods banned from import into or export from the Republic of Moldova.

Article 66. Processing of Goods under Customs Control

Processing of goods under customs control shall be carried out in conformity with the provisions of Articles 59-62 and 64.

Article 67. Limitation on Use of Customs Regime of Processing under Customs Control

1. Processing of goods under customs control shall not be used to evade from compliance with the economic policy measures and rules of determining a country of origin.
2. A list of goods not allowed for processing under customs control shall be determined by the Government.

Chapter 11

Temporary Import (Export)

Article 68. Definition

1. *Temporary import (export)* is a customs regime under which it is allowed to use goods in and outside of the customs territory with complete or partial exemption from customs duties and taxes and economic policy measures.
2. Temporarily imported (exported) goods shall be returned unchanged except for the changes resulting from natural depreciation or diminution under normal transportation and storage conditions.

Article 69. Conditions for Placing Goods under Temporary Import (Export) Regime

1. Customs Supervision Department is entitled to determine the cases when temporary import (export) of goods is allowed only if a respective obligation to re-export (import) the goods is guaranteed and payment of customs fees is ensured.
2. Categories of goods that cannot be imported (exported) in conformity with the temporary import (export) regime shall be determined by the Government.

Article 70. Permit for Temporary Import (Export) of Goods

1. Permit for temporary import (export) of goods is issued by customs the authorities.
2. Customs authorities shall not issue permits for temporary import (export) of goods if their identification cannot be ensured.

Article 71. Time Frame for Temporary Import (Export) of Goods

1. Time frame for temporary import (export) of goods are determined by the customs authorities in view of the aims, circumstances of import (export), as well as the terms and conditions of the agreement and shall not exceed three years.
2. This time frame is applied by the customs authorities in conformity with the procedure determined by the Customs Supervision Department.

Article 72. Exemption from Customs Fees

1. Cases of complete exemption of temporarily imported (exported) goods from customs fees are determined by legislation.
2. The amount of customs duties and taxes imposed on temporarily imported (exported) goods shall not exceed the amount of customs duties and taxes payable at the moment of import (export) in conformity with the customs import (export) regime.
3. If the amounts specified in paragraph 2 are equal, the goods are deemed to be imported in conformity with the customs import regime or exported in conformity

with the customs export regime provided that no economic policy measures are applied thereto.

Article 73. Expiration of Temporary Import (Export) Deadline

The goods that were not returned on the day of expiration of the time frame for temporary import (export) shall be declared for another customs regime or placed in the temporary warehouses held by the customs authorities.

Article 74. Failure to Return Temporarily Imported (Exported) Goods Due to Destruction or Loss

An entity who temporarily imported (exported) goods and failed to return them within the set deadline shall not be liable to the customs authorities only if the fact of the goods destruction or unrecoverable loss resulting from an accident or force majeure is confirmed by the competent authorities of the respective state.

Chapter 12

Free Zone (Free Enterprise Zone)

Article 75. Definition

Free zone is a customs regime under which foreign goods are located and used within appropriate territorial boundaries without any customs duties or taxes charged thereon and without applying economic policy measures provided law does not say otherwise, in the manner determined by this Code and other regulations and domestic goods are located and used within the specified territorial boundaries on the conditions applicable to exportation in accordance with the customs export regime.

Article 76. Free Zone Creation

A free zone shall be created in accordance with the legislation.

Article 77. Operations in Goods in Free Zones

1. Production, commercial, and other operations, excluding retail trading, shall be allowed in a free zone provided they comply with the provisions of this Code and other regulations.
2. Restrictions and bans regarding free zone goods operations shall be imposed by the Parliament.
3. Should certain entities fail to comply with law customs authorities are entitled to ban them from free zone goods operations or deny them access to the free zone.
4. The Government and the Customs Supervision Department are authorized to restrict or ban importation of certain categories of goods in the free zones within their scope.

Article 78. Duration of Goods Stay in Free Zones

Goods may stay in a free zone for an unlimited term.

Article 79. Customs Legislation Enforcement in Free Zones

1. Customs authorities are entitled to exercise customs control over goods imported into, located in, or exported out, of the free zones. The goods shall be provided to the customs authority upon its request.
2. Customs clearance of goods imported into, located in, or exported out, of the free zones shall be performed in the manner established by the Customs Supervision Department.
3. Construction of buildings, structures, and constructions in the free zones is allowed with a preliminary permission of the Customs Supervision Department.

Article 80. Day-to-Day Accounting for Goods in Free Zones

Entities which carry out goods transactions in the free zones shall maintain day-to-day accounting for imported, exported, stored, manufactured, processed, purchased, and sold goods and provide records thereon to the customs authorities in the manner set forth by the Customs Supervision Department. Any change in goods within a free zone shall be reflected in the day-to-day accounting.

Article 81. Charging Customs Duties, Taxes and Applying Economic Policy Measures

1. When foreign and domestic goods are imported into the free zone, no customs duties or taxes are levied and no economic policy measures are applied provided legislation does not say otherwise.
2. When goods are exported from the free zone territory to the remaining customs territory of the Republic of Moldova, customs duties and taxes are levied and economic policy measures are applied. When goods are exported from the free zone territory outside of the Republic of Moldova, no customs duties or taxes are levied and no economic policy measures are applied.

Article 82. Exemption from Customs Duties and Taxes of Goods to Be Exported Under Customs Export Regime or Refunds

1. When goods to be exported in accordance with the customs export regime are imported into the free zones, such goods shall be exempt from the customs duties and taxes or the paid amounts shall be refunded if such exemption or refund are envisioned for the actual exportation of goods. The actual exportation of goods shall be carried out not later than six months following the date of exemption from the customs duties and taxes or refund of the paid amounts.

2. If goods to be exported in accordance with the customs export regime from the free zone territory to the remaining customs territory are returned or if their actual exportation does not take place within the set deadline the customs duties and taxes set forth by the legislation shall be paid.

Article 83. Customs Fees Payment Responsibility

An entity that brings goods into a free zone shall be responsible for payment of customs fees.

Chapter 13

Free Customs Warehouse

Article 84. Definition

Free customs warehouse is a customs regime under which foreign goods are placed and used on the premises without any customs duties and taxes and without application of economic policy measures in conformity with the procedure set forth by this Code and other regulations, unless legislation provides for otherwise, and domestic goods are placed and used on the conditions applicable to export in conformity with the customs export regime.

Article 85. Free Customs Warehouse License

1. A free customs warehouse may be set up upon availability of the license issued by the Customs Supervision Department.
2. Validity of the license for setting up a free customs warehouse is determined by the Customs Supervision Department in conformity with legislation.
3. License for setting up a free customs warehouse may be canceled, revoked, or suspended by the Customs Supervision Department in conformity with legislation.

Article 86. Requirements to Free Customs Warehouses and Their Holders

1. A free customs warehouse shall be properly set up for the purpose of custom control, as well as equipped with double locking arms one of which shall be within the jurisdiction of the custom authority.
2. Only legal entities registered in conformity with legislation may be holders of free customs warehouses.
3. Holder of a free customs warehouse shall:
 - a) preclude the possibility of withdrawal, except for customs control, of goods located in the warehouse;
 - b) not impede the exercise of customs control;

- c) comply with the rules of the warehouse establishment and operation and meet customs authorities' requirements;
- d) meet other requirements envisioned by legislation.

Article 87. Transactions in Goods in Free Customs Warehouses

1. Production, commercial or other transactions in goods, except for retail trading, are allowed in free customs warehouses provided that provisions of this Code and other regulations are complied with.
2. Limitations and bans with regard to transactions carried out in goods in free customs warehouses shall be set forth by the Customs Supervision Department.
3. Customs authorities are entitled to ban certain entities from performance of transactions in goods in free customs warehouses or to decline them access to free customs warehouses in the event that these entities fail to comply with legislation.
4. The Government and the Customs Supervision Department are entitled within their scope to limit or ban import or placement of certain categories of goods in free customs warehouses.

Article 88. Duration of Stay of Goods in Free Customs Warehouses

Goods may stay in free customs warehouses for an unlimited term.

Article 89. Enforcement of Customs Legislation in Free Customs Warehouses

1. Customs authorities are entitled to exercise customs control over the goods imported into, located in, or exported from, free customs warehouses. The goods shall be presented to the customs authority upon its request.
2. Customs clearance of goods imported into, located in, or removed from the free customs warehouses is carried out in conformity with the procedure determined by the Customs Supervision Department.

Article 90. Day-to-Day Accounting for Goods Placed in Free Customs Warehouses

Entities carrying out transactions in goods in free customs warehouses, as well as holders of free customs warehouses shall maintain day-to-day accounting for the goods imported, stored, produced, processed, purchased, and sold and shall present reports thereon to the customs authorities in conformity with the procedure determined by the Customs Supervision Department. Any changes the goods undergo within free customs warehouses shall be recorded in the day-to-day accounting.

Article 91. Levying Customs Duties and Taxes and Applying Economic Policy Measures

1. No customs duties or taxes are levied and no economic policy measures are applied when foreign and domestic goods are placed in free customs warehouses unless legislation provides otherwise.
2. Customs duties and taxes shall be levied and economic policy measures shall be applied when goods are imported from free customs warehouses to the remaining customs territory. No customs duties and taxes are levied and no economic policy measures are applied when goods are exported from free customs warehouses outside of the Republic of Moldova.

Article 92. Exemption from Customs Duties and Taxes of Goods to Be Exported in Conformity with the Customs Export Regime or Refund of Paid Amounts

1. Goods to be exported outside of the Republic of Moldova in conformity with the customs export regime, when placed in free customs warehouses, shall be exempt from customs duties and taxes or the paid amounts shall be refunded if such exemption or refund is envisioned for actual export of the goods. The goods shall be actually exported within not more than six months following the date of exemption from customs duties and taxes or the date of refund of the paid amounts.
2. Upon return of the goods subject to export from free customs warehouses to the remaining customs territory in conformity with the customs export regime or in the event of failure to actually export them within a set deadline customs duties and taxes shall be paid as envisioned by law.

Article 93. Responsibility for Customs Fees Payment

An entity placing the goods in the free customs warehouse shall be responsible for customs fees payment.

Article 94. Liquidation of a Free Customs Warehouse and Consequences Thereof

1. A free customs warehouse may be liquidated upon expiration of the license for its creation or upon petition of its holder, as well as upon the license cancellation or revocation by the Customs Supervision Department. Starting from the moment when such a decision is made the free customs warehouse becomes a temporary warehouse. Total duration of storage of goods in the temporary warehouse shall not exceed six months.
2. Upon license cancellation, the goods stored in the free customs warehouse are subject to a repeated customs clearance starting from the moment of their placement in the warehouse.

3. Upon license revocation, the goods stored in the free customs warehouse are subject to a repeated customs clearance starting from the moment when the revocation decision was made.
4. No placement of other goods in the warehouse shall be allowed upon liquidation of the free customs warehouse and upon suspension of the license. Goods shall be released from the warehouse in conformity with the procedure established by this Code and other regulations.

Chapter 14

Processing Outside of Customs Territory

Article 95. Definition

Processing outside of the customs territory is the customs regime under which domestic goods are exported from the Republic of Moldova without application of economic policy measures with the aim of their processing (transformation), and products of processing are imported into the Republic of Moldova with complete or partial exemption from customs duties and taxes and economic policy measure unless legislation stipulates otherwise.

Article 96. Goods Processing Operations Outside of the Customs Territory

1. Operations specified in Article 59(1) may be carried out when goods are processed outside of the customs territory.
2. Restrictions on certain goods processing operations outside of the customs territory shall be determined by the Customs Supervision Department and the Ministry of Economy and Reforms.

Article 97. Cases Excluding Possibility to Use Customs Regime of Processing Outside of Customs Territory

1. Customs regime of processing outside of the customs territory may not be used in the following events:
 - a) export of goods provides grounds to require exemption from import customs duties and taxes or refund of the paid amounts;
 - b) prior to export from the customs territory the goods were imported with full exemption from import customs duties and taxes before the expiration of such exemption;
 - c) in other events envisioned by legislation.

Article 98. License for Goods Processing Outside of the Customs Territory

1. Goods shall be processed outside of the customs territory upon availability of the license issued by a competent authority in conformity with legislation.
2. The license is issued to an entity from the Republic of Moldova excluding the nationals of the Republic of Moldova provided that:
 - a) customs authority can establish that the products of processing were created as a result of processing of goods exported outside of the customs territory;
 - b) processing of goods outside of the customs territory does not cause damage to the interests of national economy.

Article 99. Time Frame for Goods Processing Outside of the Customs Territory

Processing of goods outside of the customs territory shall be carried out within the time frame determined by the legislation. The time frame shall be determined based on the economically feasible duration of the goods processing cycle.

Article 100. Processed Products Output

In conformity with legislation for customs purposes the Customs Supervision Department is entitled to determine the compulsory output of processed products resulting from the goods processing outside of the customs territory.

Article 101. Applying Customs Fees When Goods Are Taken Out for Processing

Goods exported for processing outside of the customs territory shall be subject to export customs duties and taxes with subsequent refund of the paid amounts if the processed products are imported into the customs territory and provisions of this Code and other regulations are complied with.

Article 102. Exemption of Processed Products from Import Customs Duties and Taxes

1. Processed products shall be fully or partially exempt from import customs duties and taxes if such products are imported into the Republic of Moldova by an entity licensed to process goods outside of the customs territory or its customs broker.
2. Customs duties and taxes shall be assessed based on the rates applied to the processed goods multiplied by the processing costs.

Article 103. Failure to Return Goods Exported for Processing or Processed Products Due to Destruction or Loss

Entity licensed to process goods outside of the customs territory that fails to return them or import the processed products within a set deadline shall not be held liable to the customs authorities only if the fact of destruction or unrecoverable loss of goods or processed products as a result of an accident or force majeure is confirmed by competent authorities of a respective state.

Chapter 15

Export

Article 104. Definition

Export is a customs regime under which goods are brought outside of the customs territory without an obligation to return them to this territory.

Article 105. Goods Export Conditions

Goods shall be exported provided the customs fees were paid, economic policy measures complied with, and other requirements met as stipulated in this Code and other regulations.

Article 106. Release of Goods Under Export Customs Regime

When goods are released under the export customs regime, they shall be brought outside of the customs territory in the condition in which they were found as of the customs declaration acceptance date excluding changes in the condition due to natural depreciation or diminution under normal transportation and storage conditions.

Chapter 16

Re-export

Article 107. Definition

Re-export is a customs regime under which foreign goods are brought outside of the customs territory without levying customs duties, taxes, or with a refund of the paid amounts and without applying economic policy measures in accordance with this Code and other regulations.

Article 108. Goods Re-export Conditions

1. When goods are brought into the customs territory, no import customs duties or taxes shall be charged or economic policy measures applied if the goods are declared with the customs authority as designated exclusively for re-export. Such goods shall be actually brought out within not more than six months following the customs declaration acceptance date. In the event of failure to actually bring out the goods within the set deadline, import customs duties and taxes shall be paid in the manner set by law.
2. When re-exported goods are brought out, paid import duties and taxes shall be subject to refund provided that:
 - a) re-exported goods are in the same condition in which they were found at the moment of importation, excluding changes in the condition due to natural depreciation or diminution under normal transportation and storage conditions;

- b) re-exportation takes place within two years following the moment of importation;
 - c) re-exported goods were not used to generate income.
3. When re-exported goods are brought out no export customs duties or taxes shall be charged or economic policy measures applied except as otherwise provided by law.

Chapter 17

Destruction

Article 109. Definition

1. *Destruction* is a customs regime under which foreign goods are destroyed under the customs control, including rendering them unusable without levying customs duties or taxes and without applying economic policy measures.
2. Goods destruction shall be allowed with the customs authorities' permission and shall be carried out in the manner set forth by the Customs Supervision Department. No permission shall be issued if goods destruction may cause significant environmental damage and in other events determined by law.

Article 110. Goods Destruction Costs

Goods shall be destroyed by an interested entity at its cost.

Article 111. Waste from Goods Destruction

Waste from goods destruction shall be placed under a respective customs regime as foreign goods under customs control.

Chapter 18

Abandonment to the State

Article 112. Definition

1. *Abandonment to the state* is a customs regime under which an entity abandons goods to the state without levying customs duties or taxes and without applying economic policy measures.
2. Goods abandonment to the state shall be allowed with the customs authorities' permission and performed in the manner determined by the Customs Supervision Department.

Article 113. Costs Related to Goods Abandonment to the State

Goods shall be abandoned to the state by an interested entity and shall not entail any costs to the state.

Chapter 19

Movement Across the Customs Frontier of Means of Transportation and Some Types of Goods

Article 114. Movement of Means of Transportation

1. Means of transportation shall move across the customs frontier in accordance with the customs regimes applicable to the means of transportation.
2. Means of transportation moving across the customs frontier shall park in places determined by the customs authorities. In the event of failure to meet this requirement, customs authorities are entitled to forcibly stop the means of transportation.
3. The customs authority shall determine the duration of parking of the means of transportation in view of the time required for customs clearance, customs control, and other types of control.
4. Means of transportation shall depart from their parking lots with permission of the customs authorities.
5. Crossing time and point of the customs frontier by the means of transportation shall be set by an appropriate customs authority.

Article 115. Movement of Foreign Exchange and Other Currency Valuables

Foreign exchange and other currency valuables shall move across the customs frontier in accordance with law.

Article 116. Movement by Individuals of Goods Not for Commercial Purposes

1. Individuals may move across the customs frontier goods not for production or other commercial purposes using a simplified procedure set by the Customs Supervision Department. The simplified procedure may include complete or partial exemption from customs fees, uniform customs duty rates, and non-application of the economic policy measures in accordance with law.
2. Goods designation shall be determined in view of their quantity and value taking into account all the circumstances of their movement by an individual across the customs frontier and the absence of grounds to believe that such goods are not intended for personal use or consumption by the individual or his/her family members.

Section III

CUSTOMS FEES

Chapter 20

Underlying Provisions

Article 117. Fees Charged by Customs Authorities

The following fees are paid when goods move across the customs frontier and in other events set forth by the legislation:

- a) customs duty;
- b) value added tax;
- c) excise taxes;
- d) customs service fee;
- e) license and license renewal fees;
- f) customs auction fee; and
- g) other fees envisioned by law.

Article 118. Customs Duty

Goods which move across the customs frontier are subject to the customs duty in accordance with law.

Article 119. Value Added Tax

Value added tax shall apply to the goods brought into the customs territory in accordance with law.

Article 120. Excise Taxes

Excise taxes shall apply to the excised goods in accordance with law.

Article 121. Customs Service Fee

1. Customs services are all types of services rendered by the customs authority in the field of customs activities. The list of such services and tariffs thereon shall be approved in accordance with law.
2. Proceeds from the customs services shall be deemed extrabudgetary proceeds and shall be fully used to fund the customs system operation.
3. The amount, purpose, and manner of spending proceeds from customs services shall be set by the Government.

Chapter 21

Customs Fees Assessment and Payment

Article 122. Basis for Customs Fees Assessment

1. The customs duty shall be assessed on the basis of an in-kind quantity of goods or their customs value determined in accordance with law.
2. The excise taxes shall be assessed on the basis of an in-kind quantity of goods or their customs value determined in accordance with law.
3. The value of imported goods subject to the value added tax shall include their customs value determined in accordance with law and duties, taxes and charges payable on imports of such goods, excluding the value added tax.
4. The customs service fee shall be assessed on the basis of the customs value of goods or fixed tariffs envisioned by law.

Article 123. Customs Fee Payers

Customs fees shall be paid either directly by the declarant or by another entity stipulated by law.

Article 124. Customs Fee Payment Deadlines

1. Customs fees shall be paid in advance prior to filing of the customs declaration. When customs documents are prepared, only a difference between estimated amount and the advance payment may be paid.
2. Customs authorities are authorized to ban importation of goods for which no customs fees were paid in the manner set forth by this Code.
3. Individuals which are not economic entities shall pay customs fees at the moment of crossing the customs frontier.
4. Guarantee payments equivalent to the fees charged for goods under the import regime shall be charged from the individuals crossing the customs territory under the transit regime with goods exceeding established standards. The manner of charging and refunding guarantee payments shall be established by the Customs Supervision Department.

Article 125. Customs Fee Payment Procedure

1. Customs fees shall be payable by legal entities and individuals by cash or by transfer (including using magnetic carriers) to the appropriate Central Treasury accounts of the Ministry of Finance.
2. Customs fees shall be charged on the basis of tariffs and rates prescribed by law existing at the moment of declaration.

3. Customs fees payable by transfer shall be deemed paid when the funds have been credited to the customs authority's treasury accounts as confirmed by a statement issued by an appropriate bank.

Article 126. Deferred Customs Fees and Customs Fees Paid by Installments

1. Event when customs fees are deferred and paid by installments are envisioned by law.
2. Customs service fee may not be deferred or paid by installments.
3. When customs fees are deferred or paid by installments, a fee shall be assessed equal to the National Bank basic short-term lending rate for each day of deferral or installment provided legislation does not say otherwise. A fine shall be imposed as stipulated by law in the event of failure to meet the deferral or installment deadline.
4. When customs fees are deferred or paid by installments, they shall be levied in the manner envisioned by this Code.

Article 127. Measures to Ensure Customs Fees Payment

1. Payment of customs fees in the event of tax holidays may be secured by pledged goods and means of transportation, bank (or another financial institution's) guarantee, or guarantee amounts deposited in the deposit account of the Customs Supervision Department set up in the Central Treasury of the Ministry of Finance.
2. The pledge shall be executed and enforced to pay customs fees in accordance with the legislation.
3. The guarantee amounts shall be deposited in the deposit account in the amount assessed on the basis of tariffs and rates for goods released into free circulation existing at the moment of depositing such amounts.
4. No interest shall accrue on the guarantee amounts during their deposit in the deposit account.
5. The manner of the guarantee amounts depositing in, and withdrawal from, the deposit account of the Customs Supervision Department shall be determined by the Ministry of Finance in coordination with the National Bank of Moldova.

Article 128. Customs Fees Currency

Customs fees shall be paid in Moldovan lei.

Article 129. Customs Fees Collection

1. Customs fees not paid under Article 124 shall be collected from the payer by the customs authorities in an indisputable manner on the basis of executive documents or similar instruments in accordance with law.
2. A fine in the amount set forth in the current law on the budget shall be charged for each day of the customs fees delay.
3. The fine shall accrue beginning from the first day following the expiration of the deferral or installment period.
4. Should the payer have no money in its bank accounts, the customs authorities are entitled to seize its property in accordance with law.
5. If the payer evades paying the customs fees, the Customs Supervision Department is authorized to pass and present to the financial institutions a decision to suspend banking transactions related to the payer's expenses until full repayment of debt by the payer. This decision shall be binding upon the financial institutions.

Article 130. Refund of Customs Fees Paid or Collected in Excess

1. Customs fees paid or collected in excess shall be refunded on the basis of the payer's written request within the deadline set forth by law.
2. Customs service fee shall be non-refundable.

Section IV
CUSTOMS CLEARANCE

Chapter 22
General Provisions

Article 131. Customs Clearance Procedure

Customs clearance shall be performed in the manner determined by this Code and other normative acts including those issued by the Customs Supervision Department.

Article 132. Customs Clearance Place and Time

1. Customs clearance shall be performed in the identified places within the customs authority zone of operation in which the goods consignor or consignee or a unit thereof is located during the customs authority's office hours in the manner set forth by the Customs Supervision Department.
2. Upon the request of an interested entity at its expense and with the consent of the customs authority, customs clearance may be carried out in other places and at time other than the customs authority's office hours.

Article 133. Presence of Authorized Entities and Their Representatives at Customs Clearance

1. Entities having powers with regard to the goods and means of transportation and their representatives are authorized to be present at the customs clearance.
2. Upon the customs authority's request, entities specified in paragraph 1 shall be present at the customs clearance and provide assistance to the customs officers.

Article 134. Language of Customs Clearance

Customs clearance shall be performed in the national language except as otherwise provided by law.

Article 135. Authorities Performing Customs Clearance

Customs clearance shall be performed by frontier and internal customs authorities and may not be performed by other authorities. The Customs Supervision Department is authorized to identify customs authorities to perform customs clearance of certain categories of goods and means of transportation.

Article 136. Use and Disposal of Goods and Means of Transportation for Which Customs Clearance is Incomplete

1. No one shall be allowed to use and dispose of goods and means of transportation for which the customs clearance is incomplete except as otherwise provided by this Code and the Customs Supervision Department regulations.
2. The Customs Supervision Department is authorized to set conditions of, and impose limitations on, the use and disposal of goods and means of transportation for which the customs clearance is incomplete.

Article 137. Customs Clearance Beginning

Customs clearance shall begin at the moment when the customs officer has declared his/her readiness to perform the customs clearance of specific goods and means of transportation in compliance with procedures for preliminary operations stipulated by this Code.

Article 138. Simplified Customs Clearance

1. Simplified customs clearance is envisioned for bringing in and out of the Republic of Moldova goods necessary in the event of natural disasters, accidents, catastrophes, and for bringing in and out live animals, perishable goods, radioactive materials, and mass media materials.
2. Events and conditions of the simplified customs clearance application shall be determined by the Customs Supervision Department.

Article 139. Operations in Goods and Means of Transportation Necessary for Customs Clearance

1. Upon the customs authority's request, entity moving goods across the customs frontier, carrier, warehouse keeper, or other entity having powers with regard to the goods and means of transportation shall transport, weigh, or otherwise determine the quantity of goods, load, unload, re-load, restore damaged packaging, package, or repackage the goods and means of transportation subject to customs clearance, as well as open packaging, tanks, and other possible locations of such goods and means of transportation.
2. Otherwise, if customs clearance of goods and means of transportation is incomplete, operations specified in paragraph 1 hereof may only be performed with the customs authority's permission.
3. Cargo operations and other transactions in goods and means of transportation shall not entail any additional costs for the customs authority.

Article 140. Samples and Specimens of Goods for Customs Clearance Purposes

1. For customs clearance purposes, customs authorities are authorized to take samples and specimens of goods and study (perform expert evaluation of) them.
2. Entities having powers with regard to the goods, their representatives, and other government supervision authorities are also authorized to take samples and specimens of goods under customs control with the customs authority's permission.
3. Samples and specimens shall be taken in the minimum amounts allowing to study them.
4. A report in the format set by the Customs Supervision Department shall be prepared for taken samples and specimens of goods under customs control.
5. Entities having powers with regard to the goods and their representatives are authorized to be present at the taking of samples and specimens of goods by the customs officers and other officers of government supervision agencies. Customs officers shall be present at the taking of samples and specimens of goods by other government supervision agencies and entities having powers with regard to the goods and their representatives. Entities having powers with regard to the goods and their representatives shall assist customs officers taking samples and specimens of goods, including carrying out at their expense cargo and other transactions necessary.
6. In the absence of entities having powers with regard to the goods and their representatives, samples and specimen of goods may be taken by the customs authorities for study should these entities fail to appear within ten days following the presentation of goods and under exigent circumstances. At such taking of samples and specimens of goods individuals disinterested in the study results shall be present.
7. Entities having powers with regard to the goods and their representatives are authorized to familiarize with the study results of taken samples and specimens of goods. Customs authorities shall be informed of the study results of samples and specimens of goods taken by other government supervision agencies.
8. Customs authorities shall not reimburse costs related to the taking of samples and specimens of goods. Sample and specimen study costs incurred by the customs authorities and customs laboratories shall not be reimbursed by the entity having powers with regard to the goods excluding cases when such a study is performed on the specified entity's initiative.
9. The procedure for taking samples and specimens of goods, time frame and manner of their study and disposal thereof shall be set by the Customs Supervision Department.

Article 141. Customs Legislation Enforcement Measures for Transportation of Goods and Documents Thereon

1. If a customs authority has grounds to believe that the carrier or its means of transportation may not guarantee compliance with this Code, the customs authority is authorized to condition the transportation of goods and documents thereon on the proper equipment of the means of transportation by the carrier, customs escort (accompanying of goods, means of transportation, and documents thereon by the customs officers), or transportation of goods and documents thereon by the customs carrier in the manner set forth by this Code and the Customs Supervision Department regulations.
2. Government agencies shall not reimburse costs incurred by the carrier in connection with the proper equipment of the means of transportation or transportation of goods and documents thereon by the customs carrier.
3. In the event other than those specified in paragraph 1 transportation of goods and documents thereon shall be allowed provided the customs fees are paid.

Chapter 23

Preliminary Operations

Article 142. Preliminary Operations

Preliminary operations include all the actions related to customs preceding the main customs clearance and placement of goods and means of transportation under a certain customs regime.

Article 143. Major Purpose of Preliminary Operations

1. Preliminary operations are designed to facilitate and accelerate the main customs clearance of goods and means of transportation and their placement under a certain customs regime.
2. Preliminary operations are aimed at preventing bringing in and out of the customs territory of goods and means of transportation banned from importation and exportation.

Article 144. Notifying Customs Authorities of Crossing the Customs Frontier

1. When goods and means of transportation are brought into the customs territory, including from the free zones and free customs warehouses, the carrier shall inform the customs authority of crossing the customs frontier. The customs authority shall record such notice and appoint the time and place where the goods and means of transportation shall be delivered for the customs clearance.

2. When goods and means of transportation are brought outside of the Republic of Moldova, entity moving the goods and means of transportation shall notify the customs authorities of its intent in advance. The customs authority shall record such notice and appoint the time and place where the goods and means of transportation shall be delivered for the customs clearance. If the entity moving goods and means of transportation failed to send such a notice, the carrier shall have the duty to do so.
3. Provisions of this Article shall not apply to sea and river vessels and aircrafts crossing the customs territory without stopping in a port or landing in an airport in the territory of the Republic of Moldova.

Article 145. Delivery of Goods, Means of Transportation and Documents Thereon to Place Specified by the Customs Authority

1. Following the notification stipulated in Article 144 the carrier shall deliver goods, means of transportation, and documents thereon to the place determined by the customs authority without changing the condition of such goods and means of transportation, excluding change in their condition caused by natural depreciation or diminution under normal transportation and storage conditions without using them for any other purposes.
2. The goods, means of transportation, and documents thereon shall be delivered within the time frame set by the customs authority in view of the means of transportation's capacity, set itinerary, and other terms of transportation.

Article 146. Measures Taken in the Event of Accidents or Force Majeure

1. If upon the delivery of goods, means of transportation, and documents thereon the carrier is unable to fulfill the duties stipulated in Article 145 due to an accident or force majeure, it shall take every measure to ensure the safety of goods, means of transportation and documents thereon and immediately inform the nearest customs authority of such circumstances and location of the goods, means of transportation and documents thereon. The customs authority shall determine which measures shall be taken in such event to ensure customs control.
2. Customs authorities shall not reimburse the carrier for the costs incurred in connection with the measures stipulated in paragraph.
3. Provisions of this Article shall also apply to the events when sea and river vessels and aircrafts specified in Article 144(3) are forced to stop or land in the territory of the Republic of Moldova.

Article 147. Presentation of Goods and Means of Transportation at the Place of Delivery

1. At the place of delivery, goods and means of transportation shall be presented and documents submitted to the customs authority. The customs authority shall be notified of the delivery of goods and means of transportation not later than

30 minutes following their delivery, and if goods and means of transportation are delivered at time other than the customs authority's office hours, not later than 30 minutes following the opening time of the authority.

2. Upon the customs authority's request, presented goods and means of transportation shall be actually produced to this authority.
3. Following the presentation of goods with the customs authority's permission entities having powers with regard to the goods and their representatives may take samples and specimens of goods in order to place the goods under a customs regime.
4. Goods and means of transportation delivered to destination at time other than the customs authority's office hours shall be placed in the customs control zone.
5. Leaving goods and means of transportation without supervision, changing their parking, unloading and reloading of goods, changing their original location, disembarking passengers, opening packaging and other actions shall only be allowed with the customs authorities' permission.
6. Violation of provisions of paragraph 5 shall not entail the carrier's liability only if it proves that there was a real threat to life and health of passengers and crew of the means of transportation, danger of destruction, unrecoverable loss, or material damage of the goods and means of transportation. The carrier shall immediately inform the customs authority of the circumstances that caused the violation of the specified provisions.
7. The customs authority is authorized to demand at any time immediate performance of the actions stipulated in paragraph 5 or their performance within the deadline set by the authority.
8. Additional costs incurred by the carrier in connection with the actions or circumstances stipulated in this Article shall not be reimbursed by the customs authorities.

Article 148. Brief Declaration

1. A brief declaration may be used prior to the placement of goods and means of transportation under a certain customs regime.
2. Format of the brief declaration and the list of information to be specified therein shall be set by the Customs Supervision Department.
3. With the customs authority's permission, it is possible to use as a brief declaration shipping, commercial, and other documents, including those in foreign languages familiar to the customs officers if the documents contain information specified in paragraph 2.

4. The carrier shall file the brief declaration together with the presentation of goods and means of transportation.
5. No brief declaration shall be filed if goods are placed under a certain customs regime within a set deadline.
6. In the absence of the representative specifically authorized by the carrier to file the brief declaration, captain, driver, or other individual running the means of transportation shall be such a representative for customs purposes.
7. The carrier's representative shall assist customs authorities in preparing a brief declaration.

Article 149. Responsibility to Customs Authorities When Performing Preliminary Operations

Prior to the placement of goods and means of transportation under a certain customs regime, the carrier shall be fully responsible for them to the customs authorities, including payment of customs fees, except as provided by this Code.

Chapter 24 Temporary Storage

Article 150. Temporary Storage

From the moment of their presentation to the customs authority until their release or placement under a certain customs regime, goods and means of transportation shall be placed for temporary storage under customs control.

Article 151. Places of Temporary Storage

Temporary storage shall take place in specially designated and equipped facilities (temporary warehouses).

Article 152. Setting Up Temporary Warehouses

Temporary warehouses shall be set up by the customs authorities.

Article 153. Temporary Warehouses Types

Temporary warehouses are public warehouses.

Article 154. Goods Placed in Temporary Warehouse

Any goods may be placed in a temporary warehouse. Goods that may cause damage to other goods or require special storage conditions shall be placed in the specifically adjusted sections of the temporary warehouse.

Article 155. Relations Between Temporary Warehouse Keeper and Entities Placing Goods and Means of Transportation in the Warehouse

Relations between customs authorities which are temporary warehouses keepers and entities placing goods and means of transportation in the warehouse shall be contract-based and comply with this Code and regulations of the Customs Supervision Department.

Article 156. Documents Required to Place Goods and Means of Transportation in a Temporary Warehouse

When goods and means of transportation are placed in a temporary warehouse, customs authorities are only authorized to request the documents which allow to identify the goods and the means of transportation, including those prepared in foreign languages familiar to the customs officers.

Article 157. Duties of the Temporary Warehouse Holder

The temporary warehouse holder shall:

- a) create conditions for storage of goods and means of transportation;
- b) preclude the possibility of withdrawal of goods and means of transportation from the warehouse;
- c) keep accounting records and provide to the Customs Supervision Department reports on the goods and means of transportation stored in the warehouse in the manner determined by the Customs Supervision Department.

Article 158. Customs Authorities' Additional Rights with Regard to Temporary Warehouses

The Customs Supervision Department is authorized to set a list of goods and means of transportation that may be stored in a temporary warehouse.

Article 159. Customs Fees Payment Responsibility

An entity that places goods and means of transportation in a temporary warehouse shall be responsible for payment of the customs fees.

Article 160. Duration of Temporary Storage

1. The Customs Supervision Department shall establish the duration of temporary storage in view of the time necessary to file customs declaration, nature of goods, and used means of transportation. This duration may be extended by the Customs Supervision Department.
2. The total duration of storage of goods and means of transportation in a temporary warehouse may not exceed two months except as otherwise provided by other articles of this Code. The Customs Supervision Department may establish shorter maximum storage of specific categories of goods.

Article 161. Operations in Goods in a Temporary Warehouse

The customs authorities may examine goods in a temporary warehouse. Samples and specimens of goods may be taken with the customs authority's permission.

Chapter 25 Customs Broker

Article 162. Customs Broker

1. Customs broker is a legal entity registered in accordance with law, licensed by the Customs Supervision Department to operate as a customs broker and on its own behalf, but acting as an intermediary in the area of customs at the expense and on the instruction of the entity it represents.
2. The customs broker shall operate in accordance with this Code and other regulations.
3. Relations between the customs broker and the entity it represents shall be contract-based.

Article 163. Customs Broker License

1. In order to get licensed as a customs broker, a legal entity shall:
 - a) have on staff a customs clearance specialist holding a qualification certificate;
 - b) have logistic support adequate to operate as a customs broker; and
 - c) meet other requirements set forth by law.
2. The licensing procedure for the customs broker and its validity shall be determined by the Customs Supervision Department in accordance with law.

Article 164. Customs Broker's Rights, Duties, and Responsibility

1. The customs broker is authorized on its own behalf to engage in any customs clearance operations and perform other intermediary functions in the area of customs at the expense and on the instruction of the entity it represents.
2. When exercising customs control and performing customs clearance, the customs broker shall discharge all the duties and bear the responsibility envisioned for the independent movement of goods across the customs frontier.
3. The customs broker's rights, duties, and responsibility to the customs authorities may not be limited by a contract with the entity it represents.

Article 165. State Customs Brokers Registry

The Customs Supervision Department shall maintain the state customs brokers registry and assure its periodic publication.

Article 166. Customs Clearance Specialist

1. A customs clearance specialist holding a qualification certificate of the Customs Supervision Department (hereinafter “Specialist”) is authorized to carry out customs clearance actions on behalf of the customs broker.
2. When the specialist performs customs clearance actions on the customs broker’s behalf, such a specialist is considered to be authorized to do so by the customs broker unless the latter proves otherwise.
3. The customs broker may not restrict the specialist’s duties to the customs authorities.
4. The qualification certificate issuance procedure, its validity, and the specialist’s duties shall be determined by the Customs Supervision Department.
5. The Customs Supervision Department shall cancel the qualification certificate if such a certificate was issued in violation of the established issuance procedure or on the basis of unreliable information.
6. The Customs Supervision Department may revoke the qualification certificate if the specialist:
 - a) has repeatedly failed to fulfill its duties to the customs authorities;
 - b) has repeatedly violated the requirements of legal and other normative acts on customs;
 - c) was pronounced guilty of forgery, embezzlement, bribery, and other offenses in the field of customs;
 - d) caused damage to the entity it represents, including by illegal use of information which constitutes a commercial secret or is confidential;
 - e) violated tax law.
7. Revocation of the qualification certificate shall enure from the moment of the decision on revocation.
8. If the customs broker is pronounced bankrupt or declares itself bankrupt, qualification certificates of its specialists shall be automatically acknowledged invalid.
9. Repeated application for qualification certificate may be reviewed six months following the date of decision on its cancellation, revocation, or invalidation provided the reasons that served as a ground for a respective decision have been eliminated.
10. The qualification certificate may be suspended if there are reasonable grounds to doubt that the specialist performs its duties in good faith.
11. The qualification certificate shall be suspended by the customs authorities for up to two months.

12. Decision to cancel, revoke, invalidate, or suspend the qualification certificate may be appealed against in accordance with this Code.

Article 167. License Fees, Qualification Certificate and its Renewal Fees

1. Fees in the amounts determined by law shall be charged for the issuance of the customs broker license, specialist's qualification certificate, and renewal of the license and qualification certificate.
2. In the event of cancellation, revocation, or suspension of the customs broker license or specialist's qualification certificate, license or certificate fees or their renewal fees shall not be refundable.

Article 168. Treatment by Customs Broker and its Specialists of Information Received from the Represented Entity

1. Information received by the customs broker and its specialists from the represented entity may be used solely for customs purposes.
2. Information which constitutes a commercial or other secret protected by law and confidential information received from the represented entity shall not be disclosed, used by the customs broker and its specialists for their own purposes, transferred to third parties or government agencies (other than customs authorities) except as otherwise provided by law.

Chapter 26 Customs Carrier

Article 169. Customs Carrier

1. Customs carrier is a legal entity registered in accordance with law and licensed by the Customs Supervision Department to operate as a customs carrier.
2. The customs carrier shall operate in accordance with this Code and the Customs Supervision Department regulations.
3. Relations between the customs carrier and the consignor shall be contract-based.

Article 170. Customs Carrier License

1. In order to get licensed as a customs carrier, it is required to:
 - a) own or have at one's disposal means of transportation meeting the statutory requirements;
 - b) assure arrival of the means of transportation with goods within 24 hours to the customs clearance location in the customs authority's zone of operation in which the customs carrier is registered;
 - c) comply with other statutory requirements.

2. The licensing procedure for the customs carrier and its validity shall be determined by law.

Article 171. Customs Carrier Registration

1. A customs authority shall register customs carriers operating in the zone of operation of such customs authority.
2. Registration shall be carried out on the basis of the customs carrier's application.

Article 172. Treatment by Customs Broker and its Employees of Information Received from the Consignor

Information received from the consignor of goods and their documents which constitutes a commercial or other secret protected by law and confidential information shall not be disclosed, used by the customs broker and its employees for their own purposes, transferred to third parties or government agencies (other than customs authorities) except as provided by law.

Chapter 27 Declaration

Article 173. Declaration of Goods and Means of Transportation

Goods and means of transportation moving across the customs frontier or whose customs regime changes, as well as other goods and means of transportation as determined by law shall be declared with a customs authority.

Article 174. Form of Declaration

1. Declaration shall be performed in writing or verbally, using electronic media or otherwise as envisioned by law.
2. The declaration form and procedure and the list of information required for customs purposes shall be determined by the Customs Supervision Department.

Article 175. Place of Declaration

1. Goods shall be declared with the customs authority with which the customs clearance of goods is performed. Means of transportation transporting the goods shall be declared together with the goods except as provided by paragraph 3.
2. Sea and river vessels and aircrafts shall be declared at the port or airport of delivery to the customs territory or departure from the customs territory.
3. Empty means of transportation and means of transportation carrying passengers shall be declared when they cross the customs frontier.

Article 176. Customs Declaration Filing Deadlines

1. Customs declaration shall be filed within 72 hours following the crossing of the customs frontier.
2. When individuals move goods across the customs frontier as hand or accompanying luggage not for commercial sale, the customs declaration shall be filed together with the presentation of the hand and accompanying luggage.

Article 177. Declarant

1. An entity that declares goods and means of transportation, presents them, and produces the customs declaration on its behalf or an entity on whose behalf the customs declaration is prepared by the customs broker or intermediary may be the declarant.
2. The declarant shall perform all the duties and be responsible as envisioned by law regardless of whether it is an entity moving goods and means of transportation across the customs frontier or the customs broker.

Article 178. Declarant's Duties and Rights

1. The declarant shall:
 - a) declare goods and means of transportation in the manner determined by this Code and other regulations;
 - b) upon the customs authorities' request present declared goods and means of transportation;
 - c) present to the customs authorities documents and additional information required for customs purposes;
 - d) pay customs fees;
 - e) assist the customs authorities in the customs clearance, including by carrying out required cargo and other operations.
2. In addition to other rights envisioned by this Code, prior to the filing of the customs declaration the declarant is authorized to examine, measure, and weigh under customs control goods and means of transportation and take samples and specimens of goods with the customs authorities' permission. A separate customs declaration for samples and specimens of goods shall not be filed provided they are covered by the filed customs declaration for the goods.

Article 179. Documents and Additional Information Required for Customs Purposes

1. Filed customs declaration shall be accompanied by filing with the customs authorities of the documents required for customs purposes.
2. The customs authority is entitled to request additional information with the aim of verifying the information contained in the customs declaration or the filed documents.

3. The Customs Supervision Department shall determine the list of filed documents and additional information.
4. Customs authorities are entitled to set the deadlines for filing of missing documents and additional information.
5. With the customs authorities' permission, documents prepared in foreign languages familiar to the customs officers may be filed.

Article 180. Customs Declaration Acceptance

1. The customs authorities shall accept the customs declaration in the manner determined by the Customs Supervision Department.
2. Effective the moment of acceptance of the customs declaration it shall become a legal instrument.
3. Customs authorities are prohibited from declining a customs declaration.

Article 181. Amendments and Additions to Customs Declaration and its Withdrawal

1. With the customs authority's permission, amendments or additions may be introduced into the information specified in the customs declaration and the customs declaration filed may be withdrawn.
2. Amendments, additions, or withdrawal may only take place prior to:
 - a) beginning of the customs declaration review;
 - b) beginning of inspection of goods and means of transportation.
3. Introducing amendments or additions to the customs declaration may not exceed or narrow its scope.

Article 182. Temporary or Incomplete Declaration

If a declarant is for special reasons unable to file a complete customs declaration, customs authorities in the manner determined by the Customs Supervision Department are entitled to allow filing of a temporary or incomplete customs declaration provided it contains major information required for customs purposes and the missing information will be filed within the deadline set by the customs authorities.

Article 183. Periodic Customs Declaration

1. If one and the same entity regularly moves the same goods and means of transportation, the customs authority may allow filing of one customs declaration for all the goods and means of transportation moving across the customs frontier within a certain period (periodic customs declaration).

2. The Customs Supervision Department shall determine the events and procedure for filing periodic customs declarations.

Article 184. Simplified Declaration of Goods and Means of Transportation

In order to improve customs clearance, the Customs Supervision Department is authorized to set a simplified procedure for declaring goods and means of transportation.

Section V CUSTOMS CONTROL

Chapter 28 General Provisions

Article 185. Exercising Customs Control and Its Forms

1. Customs officers shall exercise the customs control in the form of:
 - a) review of documents and information required for customs purposes;
 - b) customs inspection (inspection of goods and means of transportation, and personal examination as an exclusive form of customs control);
 - c) accounting for goods and means of transportation;
 - d) verbal questioning of individuals and officers;
 - e) inspection of accounting and reporting systems;
 - f) examination of territories and temporary warehouses, customs warehouses, free customs warehouses, free zones, duty-free shops, and other possible locations of goods and means of transportation subject to the customs control or activities subject to control by the customs authorities; and
 - g) other forms stipulated in this Code and other regulations.
2. Technical facilities safe for human life and health, fauna and flora and not causing any damage to goods and means of transportation may be used in the customs control.
3. The Customs Supervision Department shall set the customs control rules.

Article 186. Customs Control Zones

1. Customs control zones shall be set up along the customs frontier, at the locations of customs clearance, customs authorities, and in other places determined by the Customs Supervision Department.
2. The manner of setting up and designating customs control zones shall be determined by the Customs Supervision Department in accordance with law.
3. Carrying on production, commercial, and other activities, movement of goods, means of transportation, and entities, including officers of other government

entities, across the borders of such zones and within their limits shall only be allowed with the permission of customs authorities and under their control, excluding events stipulated by law. In the specified events, access to the customs control zones is allowed with preliminary notification of the customs authorities.

Article 187. Documents and Information Required for Customs Control

1. Entities moving goods and means of transportation across the customs frontier or carrying on activities subject to control by the customs authorities shall submit to such authorities documents and information required for customs control.
2. A list of documents and information and the filing procedure shall be set by the Customs Supervision Department in accordance with law.
3. In order to exercise customs control, customs authorities are entitled in accordance with law to receive from banks and other financial institutions information and references about account transactions and statements of accounts of entities moving goods and means of transportation across the customs frontier, customs brokers, and other entities carrying on activities subject to control by the customs authorities.
4. Other law enforcement agencies, tax, and other supervisory agencies on their own initiative or upon the customs authorities' request, shall inform the latter about the information required for customs control which they have.
5. Documents required for customs control shall be kept by entities for at least three years.

Article 188. Involvement of Specialists and Experts to Assist in Customs Control

1. Customs authorities are entitled to involve the specialists of other law enforcement and supervisory agencies, enterprises, institutions, and organizations regardless of their legal form and ownership and experts to assist in customs control.
2. A customs authority's request for a specialist or expert to assist in the customs control shall be binding upon the head of the government agency, enterprise, institution, or organization where such specialist or expert is employed.

Article 189. Customs Officers' Access to Territories and Premises for Exercising Customs Control

With the aim of exercising customs control, customs officers on the basis of their service identity card and permission of the customs head or the Customs Supervision Department administration shall be authorized to access the territories and premises of possible location of goods and means of transportation subject to control, documents required for customs control, or activities subject to control by the customs authorities, except as otherwise provided by the legislation of the Republic of Moldova or the international treaties to which the Republic of Moldova is a party.

Article 190. Identification of Goods, Means of Transportation, Premises, and Other Places

1. Means of transportation, premises, and other places of location or possible location of goods and means of transportation subject to the customs control, locations of activities subject to control by the customs authorities, and goods and means of transportation under the customs control may be identified by the customs authorities.
2. Identification shall be carried out by attaching seals, stamps, marks, labeling, identification marks, taking samples and specimens, describing goods and means of transportation, preparing designs, making pictures, using freight and other documents, and using other means of identification.
3. Means of identification may only be changed or destroyed by the customs authorities or with their permission.

Article 191. Inspection of Financial and Business Activities

1. If there are grounds to believe that the legislation of the Republic of Moldova and the international treaties to which the Republic of Moldova is a party are not complied with or are complied with incompletely, customs authorities are entitled to set or carry out within their scope inspections of financial and business activities of the entities moving goods and means of transportation across the customs frontier, customs brokers, and other entities engaged in the activities subject to customs control by the customs authorities.
2. When inspecting financial and business activities, customs officers are authorized to:
 - a) request for free or receive for familiarization any documents (including banking records) and information regarding foreign economic and other business activities related to customs and customs authorities' functions;
 - b) receive from officers and other employees references and written and verbal explanations;
 - c) seal up premises;
 - d) under a certificate of withdrawal executed in the format set by the Customs Supervision Department, withdraw documents should it be necessary to review them in a different place. Withdrawn documents shall be returned as soon as possible.
3. Customs officers' inspection actions shall not cause any damage to the entity financial and business activities of which are inspected. Such entity shall be immediately notified of the inspection results.
4. Information obtained in the course of inspection is confidential.

Article 192. Selective Customs Control

1. When exercising customs control, customs authorities shall, as a rule, use those forms of control which are adequate to enforce legislation of the Republic of Moldova and the international treaties to which the Republic of Moldova is a party.
2. Customs authorities may use as necessary all the forms of customs control stipulated in this Code taking into account provisions of Article 193.

Article 193. Exemption from Certain Forms of Customs Control

1. Exemption from certain forms of customs control shall be provided solely by this Code.
2. Personal luggage of the President of the Republic of Moldova and accompanying family members shall not be subject to customs examination.
3. Foreign military ships (vessels), combat and military transportation aircrafts and military equipment shall be exempt from customs examination.
4. Exemption from certain forms of customs control in accordance with international treaties shall be granted following the ratification of such treaties by the Parliament of the Republic of Moldova.

Article 194. Personal Examination

1. Personal examination as an exclusive form of customs control shall be carried out with permission of the customs head or his/her deputy if there are reasonable grounds to believe that an individual crossing the customs frontier or staying in the customs control zone or a transit zone of an international airport conceals and does not present goods which are an object of violation of law of the Republic of Moldova or an international treaty to which the Republic of Moldova is a party.
2. Before beginning personal examination, the customs officer shall announce to the individual the customs head or his/her deputy's decision to carry out the personal examination, familiarize the individual with his/her rights and duties under such examination, and suggest to present concealed goods voluntarily.
3. Personal examination shall be carried out by a customs officer of the same sex as the examined individual in the presence of two witnesses of the same sex in an isolated room that meets sanitary and hygienic requirements. Access of other individuals to this room and possible observation thereby of the personal examination shall be excluded.
4. Transcript of personal examination shall be prepared in the format set by the Customs Supervision Department.

5. The transcript shall be signed by the customs officer who performed the personal examination, individual subjected thereto, witnesses, and, if the body of the examined is studied, a representative of the medical profession. The individual subjected to personal examination is authorized to make a statement in the transcript.

Article 195. Inadmissibility of Causing Undue Damage by Customs Control

1. During customs control, it shall not be allowed to cause undue damage to entities, their goods and means of transportation.
2. Customs authorities and their officers who caused undue damage during customs control shall be held liable as provided by law.
3. Damage caused by lawful actions of customs officers exercising customs control shall not be recoverable.

Chapter 29

Additional Provisions Regarding Customs Control

Article 196. Goods and Means of Transportation Subject to Customs Control

1. All the goods and means of transportation moving across the customs frontier shall be subject to customs control except as provided by law.
2. Customs authorities are entitled to force stoppage of the means of transportation in the events stipulated by law.

Article 197. Duration of Stay under Customs Control

1. Goods and means of transportation shall remain under customs control from its beginning until its completion in accordance with the customs regime.
2. When goods and means of transportation are brought into the customs territory, customs control shall begin from the moment they cross the customs territory.
3. When goods and means of transportation are brought out of the customs territory, customs control shall begin from the moment the customs declaration is accepted.
4. Customs control shall end at the moment the goods and means of transportation are released provided this Code and other regulations do not say otherwise.
5. When goods and means of transportation exported outside of the customs territory are released, customs control shall end the moment they cross the customs frontier.
6. Entities shall comply with the minimum customs control duration requirements set by the Customs Supervision Department.

Article 198. Customs Control Following the Release of Goods and Means of Transportation

Regardless of the release of goods and means of transportation customs control over them may be exercised at any time if there are reasonable grounds to believe that the legislation of the Republic of Moldova or the international treaties to which the Republic of Moldova is a party have been violated.

Article 199. Time Frame for Customs Declaration and Documents Review and Examination of Goods and Means of Transportation

1. Customs authorities shall review the customs declaration and documents and examine goods and means of transportation within not more than ten days following the date of acceptance of the customs declaration and filing of all the documents and information required for customs purposes, and goods stipulated in Article 138, within not more than three days.
2. If a presentation of goods and means of transportation is required, the specified deadlines shall be determined beginning from the presentation date.
3. The specified time frame does not include the time required for the exercise of control over goods and means of transportation by other government agencies.

Article 200. Cargo and Other Operations in Goods and Means of Transportation. Taking Samples and Specimens to Exercise Customs Control

Cargo and other operations in goods and means of transportation shall be carried out and samples and specimens to exercise customs control shall be taken in the manner stipulated in Articles 139 and 140.

Article 201. Presence of Declarant and Other Entities at Examination of Goods and Means of Transportation

1. Declarant, other entities having powers with regard to the goods, and their representatives shall be present at the examination of goods and means of transportation.
2. Entities specified in paragraph 1 shall provide to the customs officers necessary assistance in the examination of goods and means of transportation, and should such entities be absent an individual running the means of transportation shall provide such assistance.
3. Customs authorities are entitled to examine goods and means of transportation in the absence of the declarant, entities having powers with regard to the goods and means of transportation, and their representatives in the following events:
 - a) specified entities fail to appear ten days following the presentation of goods and means of transportation;

- b) threat to the national security, public order, human life and health, fauna and flora, and environment, and under other exigent circumstances;
- c) goods are sent by international mail;
- d) goods and means of transportation are left in the customs territory in violation of the customs regime.

4. In the events stipulated in paragraph 3, goods and means of transportation shall be examined in the presence of individuals disinterested in the examination results.

Article 202. Inventory of Goods and Means of Transportation under Customs Control

Customs authorities are entitled at any time to take inventory of goods and means of transportation under customs control and goods for which no customs fees were paid or customs fee privileges provided.

Chapter 30

Customs Control Over Currency Valuables

Article 203. Customs Authorities' Scope Regarding Customs Control Over Currency Valuables

Customs authorities shall subject to the customs control currency valuables moving across the customs frontier.

Article 204. Exercise of Customs Control over Foreign Exchange

Customs control over foreign exchange shall be exercised in accordance with law.

Article 205. Liability for Violation of Foreign Exchange Legislation

1. Should customs authorities detect violation of the foreign exchange legislation which also constitutes violation of the provisions of this Code, the guilty parties shall be held liable in accordance with this Code.

2. In the events other than those envisioned in paragraph 1, liability for violation of the foreign exchange legislation detected by the customs authorities shall be imposed in accordance with the foreign exchange and other legislation.

Section VI
CUSTOMS PRIVILEGES TO SOME CATEGORIES OF FOREIGN ENTITIES

Chapter 31
Customs Privileges to Diplomatic Missions and Consulates of Foreign Countries and Their Employees

Article 206. Customs Privileges to Diplomatic Missions and Consulates of Foreign Countries in the Republic of Moldova

Diplomatic mission and consulates of foreign countries in the Republic of Moldova, provided they comply with the established procedure for crossing the customs frontier, may bring into and out of the Republic of Moldova goods for official use by the mission with exemption from the customs fees excluding storage, transportation, and similar such service fees.

Article 207. Customs Privileges to Diplomatic Agents and Consular Officers of a Foreign State

1. Diplomatic agents, consular officers of a foreign state, and their family members residing with them who are not nationals of the Republic of Moldova may bring into and out of its territory goods for personal use, including those for settling, in compliance with the established procedure of their movement across the customs frontier and with exemption from the customs fees, excluding storage, transportation, and similar such service fees.
2. Personal luggage of diplomatic agents, consular officers of a foreign state, and their family members residing with them who are not nationals of the Republic of Moldova shall be exempt from the customs examination. If there are reasonable grounds to believe that the luggage contains goods not for personal use or goods importation or exportation of which is banned by the legislation of the Republic of Moldova or the international treaties to which the Republic of Moldova is a party, or are governed by the quarantine and other special rules, it shall be only examined in the presence of the individuals specified in this Article or their authorized representatives.

Article 208. Customs Privileges to Administrative and Auxiliary Staff of a Diplomatic Mission and Consular Officers of a Foreign State

Administrative and auxiliary staff of the diplomatic mission and consular officers of a foreign state and their family members residing with them who are not nationals of the Republic of Moldova may bring into its territory settling goods in compliance with the established procedure of their movement across the customs frontier and with exemption from the customs fees, excluding storage, transportation, and similar such service fees.

Article 209. Movement of Diplomatic Mail and Consular Valise of Foreign States Across the Customs Frontier of the Republic of Moldova

1. Diplomatic mail and consular valise of foreign states moving across the customs frontier of the Republic of Moldova shall not be subject to opening or retention. If there are reasonable grounds to believe that the diplomatic mail and consular valise contain items not stipulated in paragraph 3, the customs authority is entitled to request opening of the diplomatic mail and the consular valise by the authorized individuals of represented state in the presence of the customs officers. In the event of decline to open, the diplomatic mail and consular valise shall be returned to the point of sending.
2. All the seats which constitute diplomatic mail and consular valise shall bear visible external marks indicating the nature of such seats.
3. Diplomatic mail shall only include diplomatic documents and goods for official use, and consular valise, only official correspondence and documents and goods for official use.

Chapter 32

Customs Privileges to Other Foreign Entities

Article 210. Customs Privileges to Foreign Diplomatic and Consular Couriers

Foreign diplomatic and consular couriers may bring into and out of the Republic of Moldova goods for personal use exempt on a mutual basis from customs examination and customs fees, excluding storage, transportation, and similar such service fees.

Article 211. Customs Privileges to Representatives and Members of Delegations of Foreign States

Customs privileges envisioned by this Code for administrative and auxiliary staff of a diplomatic mission of a foreign state shall be provided to the representatives of foreign states, members of parliamentary and government delegations, and, on a mutual basis, members of delegations of foreign states which come to the Republic of Moldova to participate in the interstate negotiations, international conferences and meetings, or with other official assignments. The same privileges shall be provided to the family members accompanying such individuals.

Article 212. Customs Privileges to Diplomatic Agents, Consular Officers, Representatives and Members of Delegations of Foreign States Moving in Transit Across the Republic of Moldova

Customs privileges envisioned in Article 207 shall be provided to the diplomatic agents, consular officers, members of their families, and individuals specified in Article 211 moving in transit for official purposes across the Republic of Moldova.

Article 213. Customs Privileges to International Intergovernmental Organizations, Representative Offices of Foreign States Within Them, and Staff of Such Organizations and Representative Offices

Customs privileges to international intergovernmental organizations, representative offices of foreign states within them, and staff of such organizations and representative offices shall be determined by respective international treaties to which the Republic of Moldova is a party.

Section VII

CUSTOMS VALUE OF GOODS. COUNTRY OF ORIGIN OF GOODS

Chapter 33

Customs Value of Goods

Article 214. Procedure for Determining the Customs Value of Goods

The customs value of goods brought into and out of the customs territory shall be determined in accordance with the Customs Tariff Law.

Chapter 34

Country of Origin of Goods

Article 215. Determining the Country of Origin of Goods

The procedure for determining and confirming the country of origin of goods is set by the Customs Tariff Law.

SECTION VIII

DISPOSAL OF GOODS AND MEANS OF TRANSPORTATION AND THEIR SALE PROCEEDS

Chapter 35

Disposal of Goods and Means of Transportation

Article 216. Transfer into State Ownership

1. Goods and means of transportation confiscated under this Code, including those under smuggling cases and other customs crimes, and goods and means of transportation abandoned by an entity to the state shall be transferred into state ownership.
2. The procedure of transferring goods and means of transportation into state ownership shall be established by law.

3. Expenses associated with the transportation, storage and sale of goods and means of transportation transferred into state ownership shall be reimbursed for from their sale proceeds.

Article 217. Shortfall Collection

If proceeds from the sale of goods and means of transportation transferred into state ownership under the law fail to cover the selling expenses incurred by the customs authorities, the shortfall shall be collected from declarant or other entity responsible for customs fees payment.

Article 218. Disposal of Goods and Means of Transportation Not Subject to Sale

The list of goods and means of transportation transferred into state ownership which are not subject to sale, as well as their disposal procedures shall be established by law.

Section IX

Detection Activities, Inquest and Preliminary Investigation Conducted by Customs Authorities

Chapter 36

Detection Activities

Article 219. Customs Authorities as a Subject of Detection Activities

1. Customs authorities shall conduct detection activities as prescribed by the Detection Activities Law.
2. Customs authorities shall conduct detection activities with the view of detecting individuals who plotted or committed infringement of customs regulations, smuggling, and other offenses falling within the scope of the inquiry and preliminary investigation body of the Customs Supervision Department.

Article 220. Detection Activities to Ensure Security of Customs Authorities

Detection activities ensuring security of customs authorities shall be undertaken in the manner prescribed by law.

Chapter 37

Inquest and Preliminary Investigation

Article 221. Subject Matter of Inquest and Preliminary Investigation

The subject matter of inquest and preliminary investigation on cases within the customs authorities' scope is to gather evidence on committed crimes, detect individuals who committed them, and bring charges against them in accordance with law.

Article 222. Inquest and Preliminary Investigation Authorities Dealing with Customs Matters

1. The inquest and preliminary investigation in the customs authorities shall be conducted by the inquest and preliminary investigation body of the Customs Supervision Department and its regional offices.
2. Customs investigators are independent and shall abide by the lawful instructions issued, either in writing or verbally, by the management of the inquest and preliminary investigation body dealing with the customs matters and by the general prosecutor.

Article 223. Inquest and Preliminary Investigation Bodies' Scope in the Field of Customs

Inquest and preliminary investigation bodies dealing with customs matters shall conduct inquest and preliminary investigation in all smuggling cases and other offenses referred to by the Criminal Code of Practice as falling within the scope of customs authorities.

Article 224. Smuggling

Movement of goods across the customs frontier without or concealed from the customs control in large or especially large amounts, or repeatedly, or by a group of individuals organized to engage in such movement, or by an official using his/her office, or with fraudulent use of customs and other documents, or related with the failure to declare or unreliable declaration of goods in the customs and other documents, as well as such movement of drugs, psychotropic, potent, toxic, poisonous, radioactive, and explosive substances, hazardous wastes, armament, explosive assemblies, fire arms and related cartridges and ammunition, except for smooth-bore hunting arms and related cartridges, cultural values, as well as failure to bring back into the customs territory the cultural values taken earlier abroad, if such return is required, shall be qualified as smuggling and shall be punished in accordance with law.

Chapter 38

Controlled Deliveries

Article 225. Controlled Deliveries of Drugs and Psychotropic Substances

1. With the aim of fighting against international illegal trafficking in drugs and psychotropic substances and detecting individuals involved in such operations, customs authorities of the Republic of Moldova, in each particular case, as provided in the bilateral agreements, and with the participation of customs or other competent authorities of the foreign countries shall use the controlled delivery method, whereby they allow import, export, or transshipment through the Republic of Moldova under their supervision of drugs and psychotropic substances classified as illicit trafficking.
2. The Customs Supervision Department shall decide on the application of controlled delivery method.
3. In the event a decision is passed to use the controlled delivery method, if the country of destination of the drugs and psychotropic substances is a foreign state, no criminal proceedings shall be initiated in the Republic of Moldova, and the customs authority shall immediately notify the General Prosecutor of the decision passed.

Article 226. Applying Controlled Delivery Method to Other Goods

1. The controlled delivery method may also be applied to other goods which are an object of or a vehicle of a crime, in the manner prescribed by Article 225.
1. The General Prosecutor shall be immediately notified of the decision to apply the controlled delivery method to other goods.

Article 227. Disposal of Funds and Property Confiscated Under Controlled Delivery Method

Funds confiscated by courts of the Republic of Moldova and foreign countries as a result of controlled delivery method, as well as proceeds from the sale of confiscated property shall be distributed among the countries participating in the operation in accordance with international treaties to which the Republic of Moldova is a party.

Section X

INFRINGEMENT OF CUSTOMS REGULATIONS AND LIABILITY FOR SUCH INFRINGEMENT. PROCEEDINGS FOR CASES OF CUSTOMS REGULATIONS INFRINGEMENT AND THEIR REVIEW

Chapter 39

General Provisions

Article 228. Customs Regulations Infringement

Customs regulations infringement means actions or failure to act resulting in a liability as established by the Administrative Offenses Code and this Code.

Article 229. Liability for Customs Regulations Infringement

1. Infringement of customs regulations shall entail administrative or material liability in accordance with the Administrative Offenses Code and this Code. Should the customs regulations be violated, an additional punishment may apply in the form of license revocation or suspension.
2. Individuals may be held liable for customs regulations infringement if at the infringement date they reached the age of sixteen.
3. Legal entities guilty of customs regulations infringement shall bear administrative or material liability.

Article 230. Types of Customs Regulations Infringements Which Entail Administrative Liability

1. The following customs regulations infringements shall be entail administrative liability:
 - 1) violation of the customs control zone regime;
 - 2) failure to notify the local customs authority of the crossing of customs frontier when goods and means of transportation are imported;
 - 3) failure to notify or unreliable notification of the customs authority of the intent to bring goods and means of transportation outside of the customs territory;
 - 4) failure to take envisioned actions in the event of an accident or force majeure;
 - 5) failure to present goods and means of transportation at their place of destination or failure to hand in required documents for customs control purposes at their place of destination;
 - 6) release of goods and means of transportation without the customs authorities' permission, loss or failure to present to the custom authority goods and means of transportation and shipping documents;
 - 7) failure to park means of transportation at places designated by the customs authorities;

- 8) departure of means of transportation without the customs authority's permission;
- 9) berthing to the vessels or other floating crafts placed under customs control;
- 10) violation of the custom clearance procedures;
- 11) illegal operations in goods and means of transportation which have not been completely cleared by customs, changing their condition, using and disposing of them;
- 12) loading-unloading and other operations without the customs authority's permission;
- 13) alteration, destruction, damage, or loss of means of identification;
- 14) violation of the declaration procedure for goods and means of transportation;
- 15) failure to meet the deadlines for submission to the custom authority of customs declaration, other documents and data;
- 16) prevention of a customs officer's access to the territory or premises to exercise customs control;
- 17) failure to submit to the customs authority reports and failure to follow record-keeping procedures;
- 18) violation of the temporary warehouse regime;
- 19) failure to follow the procedure of placing goods for storage, warehousing rules, as well as rules of carrying out operations in such goods;
- 20) violation of the customs regimes of processing in the customs territory, outside of the customs territory, or processing under customs control;
- 21) failure to follow the production and sale business rules in the free zones and free customs warehouses;
- 22) failure to follow the construction rules in free zones;
- 23) failure to meet the obligation to export goods and return them to such territory;
- 24) failure to follow goods destruction procedure;
- 25) illegal operations in goods and means of transportation placed under a certain customs regime, changing their condition, using and disposing of them;
- 26) failure to follow the rules of applying economic policy measures and other restrictions when moving goods and means of transportation across the customs frontier;
- 27) moving across the customs frontier of goods intended for commercial or production purposes passed off as goods not intended for such purposes;
- 28) moving across the customs frontier goods and means of transportation avoiding customs control;
- 29) concealing from customs control goods moving across the customs frontier;
- 30) moving goods and means of transportation across the customs frontier by fraudulent use of documents or means of identification;
- 31) failure to declare or unreliable declaration of goods and means of transportation;

- 32) transportation, storage and acquisition of goods and means of transportation brought into the customs territory in violation of the customs regulations, their use and disposal;
- 33) failure to follow the rules for the use and disposal of conditionally released goods and means of transportation which enjoy customs fees privileges;
- 34) actions aimed at illegal exemption from customs fees or their understatement;
- 35) actions aimed at reimbursement for the paid customs fees, receipt of payments and other refunds, or failure to return them without proper grounds;
- 36) failure to meet the customs fees payment deadlines;
- 37) banks and other financial institutions' failure to comply with the decisions issued by the customs authorities;
- 38) illegal operation as a customs broker or failure to meet the requirements for conducting such a business;.
- 39) illegal operation as a customs carrier business or failure to meet the requirements for conducting such a business;
- 40) violation of customs regulations by officials and individuals including foreign ones;
- 41) failure to abide by legitimate instructions or requests of the customs officer;
- 42) insulting the customs officer, individuals involved in customs control, customs clearance, customs offense proceedings, or case investigation, as well as the attending witnesses;
- 43) threat to commit acts of violence against the customs officer, individuals involved in customs control, customs clearance, customs offense proceedings, or case investigation, as well as against attending witnesses;
- 44) refusal by the entity held liable for customs offense to hand in or failure to present goods, documents, other items and information required in the customs offense proceedings and case investigation;
- 45) refusal by other entities to hand in or failure to present goods, documents, other items and information required in the customs offense proceedings and case investigation;
- 46) witness's refusal or evasion to testify;
- 47) inhibiting audit, inspection, inventory-taking, or refusal to undertake them;
- 48) refusal or evasion by an expert to issue a report, by the translator or specialist to participate in the customs offense proceedings and case investigation, by the specialist to participate in customs control or customs clearance;
- 49) refusal or evasion by an officer of an enterprise, institution, or organization to carry out the decision or instruction to conduct expert evaluation, or the request to bring in a translator or a specialist;
- 50) prevent a customs officer from customs examination and other procedural actions;
- 51) use sequestrated goods without the customs authority's permission or failure to meet the requirements to, and restrictions on, such use;

52) illegal influence or interference with the aim of affecting the decision passed or action taken.

2. Offenses listed in paragraph 1 shall entail liability stipulated in the Administrative Offenses Code.

Article 231. Types of Customs Regulations Infringements Which Entail Material Liability

The following customs regulations infringements shall entail material liability:

- 1) movement of goods across the customs frontier without customs control (avoiding location of customs authorities or at time other than office hours) or concealing transported goods from such control (using hiding places or other methods which inhibit goods examination) in the absence of elements constituting smuggling or other crimes;
- 2) movement of goods across the customs frontier with forged, invalid or illegally obtained documents, or the documents containing inauthentic data on the transported goods in the absence of elements constituting smuggling or other crimes;
- 3) failure to declare goods crossing the customs frontier according to the established procedure, or false declaration, in the absence of elements constituting smuggling or other crimes;
- 4) transportation, storage, and acquisition of goods brought into the customs territory without or concealed from customs control by using forged documents or means of identification, failed to be declared or falsely declared, as well as transportation, storage, and acquisition of goods enjoying customs fees privileges upon their import and export, their use or alienation without permission of the customs authority, for purposes other than those covered by such privileges;
- 5) disposal of conditionally released goods enjoying customs privileges on import and export, their use for purposes other than those covered by such privileges and without permission from customs authorities;
- 6) providing false information about the customs regime, customs value, or the country of origin of goods, or false information which allows for a complete or partial exemption of goods from customs fees in the absence of corpus delicti;
- 7) submission to a customs authority of documents containing inauthentic data to acknowledge the right to a reimbursement of incurred customs payments, receipt of payments or other compensations, in the absence of corpus delicti;
- 8) failure to pay customs fees within a set deadline in the absence of corpus delicti;
- 9) release of goods without permission from customs authorities, loss of goods and means of transportation placed under customs control, or failure to transport such goods and means of transportation to the place indicated by the customs authorities;
- 10) loss of or refusal to hand over to customs authorities customs documents on goods placed under customs control;

- 11) illegal operations in goods which have not been completely cleared through customs, as well as their transformation, use or disposal, except as provided by this Code;
- 12) failure to meet the requirements and conditions for the destruction of goods or placement of wastes resulting from their destruction under the relevant customs regime;
- 13) operations in goods, their transformation, use and disposal in violation of the requirements of the customs regime applied thereto except as provided by this Code;
- 14) failure to comply with the economic policy measures and other restrictions envisaged for goods moving across the customs frontier except as provided by this Code in the absence of *corpus delicti*;
- 15) movement across the customs frontier of goods intended for commercial or production purposes passed off as goods not intended for such purposes in the absence of *corpus delicti*;
- 16) failure to ensure the safety of goods or means of transportation in the event of accident or force majeure, failure to notify thereof as soon as possible, failure to ensure the transportation of goods to the nearest customs unit, or failure to ensure arrival of customs officer to the location of goods and means of transportation;
- 17) failure to meet the obligation:
 - a) to export from the customs territory previously imported goods and means of transportation if such exportation is required; or
 - b) to return into the customs territory previously exported goods and means of transportation if such a return is required;
- 18) filing with the customs authority of forged import-export documents as evidence of the goods and means of transportation brought in or out of the customs territory, or documents evidencing the impossibility of undertaking such actions due to the destruction or loss of goods and means of transportation due to accident or force majeure, as well as their natural depreciation or diminution resulting from transportation or storage in the absence of *corpus delicti*;
- 19) failure to meet the requirements and conditions of regimes of processing in or outside of the customs territory, or processing under customs control, to follow procedure and time frame for processing in or outside of the customs territory, to meet processed products output requirements; and goods substitution;
- 20) failure to make arrangements for the release or receipt, under the customs regime, of goods and means of transportation with expired warehouse storage period.

Article 232. Penalties for Customs Offenses Which Entail Material Liability

Legal entities and entities engaged in business activities without being incorporated as legal entities when committing offenses specified in:

- a) Article 231(1)-(4), shall be subject to a fine in the amount from 40 to 100 percent of the value of goods which constitute the object of the offense with or without license revocation;

- b) Article 231(5) and (6), shall be subject to a fine in the amount from 30 to 100 percent of the value of goods, assets, or other valuables for which no customs fees were paid with or without license revocation;
- c) Article 231(9) and (11), shall be subject to a fine in the amount from 10 to 20 percent of the value of goods which constitute the object of infringement with or without license revocation;
- d) Article 231(7), shall be subject to a fine in the amount from 10 to 20 percent of the value of goods for which documents containing inauthentic data were filed;
- e) Article 231(8), shall be subject to a fine in the amount from 10 to 20 percent of the value of goods for which no customs fees were paid;
- f) Article 231(10), shall be subject to a fine in the amount from 3 to 10 percent of the value of goods and means of transportation, the documents on which were lost or failed to be submitted to the customs authority;
- g) Article 231(12), (13), (16) and (19), shall be subject to a fine in the amount from 5 to 20 percent of the value of goods and other items which constitute the object of infringement;
- h) Article 231(14),(15),(17),(18) and (20), shall be subject to a fine in the amount from 10 to 100 percent of the value of goods constituting the object of infringement with or without license revocation.

Article 233. Customs Regulations Infringement Proceedings

Customs regulations infringement proceedings shall be carried out in accordance with the Administrative Offenses Code, and the part not covered by the specified Code shall be governed by the provisions of this Code.

Article 234. Customs Regulations Infringement Record

For every detected customs regulations infringement, a record shall be drawn up by the relevant customs officer in accordance with the Administrative Offenses Code.

Article 235. Customs Officers' Actions in the Event of Detecting Elements of Smuggling or Other Crimes

Should elements of smuggling or other offenses be detected in the course of customs regulations infringement proceedings, criminal actions shall be instituted in the manner prescribed by the Criminal Code of Practice.

Article 236. Circumstances Under Which After Criminal Action Was Instituted Customs Officers Continue Customs Regulations Infringement Proceedings

If in the process of smuggling or other crimes investigation or in the course of proceedings on matters falling within the customs authorities' scope, elements of customs regulations infringement were detected, such proceedings shall be continued by the customs officer independently from the preliminary criminal investigation conducted in accordance with the Administrative Offenses Code and this Code.

Article 237. Customs Regulations Infringement Proceedings Received From Inquest and Preliminary Investigation Bodies or Other Competent Bodies Dealing with Customs Matters and Their Investigation

In the event of refusal to initiate criminal action based on the evidence of smuggling, with the evidence of infringement of customs regulations contained in the files, the proceedings and investigation shall be conducted on the grounds of an administrative disposition issued by the general prosecutor based on the files received from the inquest and preliminary investigation bodies dealing with customs matters or from other bodies authorized to conduct preliminary investigation.

Article 238. Impermissibility of Reading Customs Offense Case Materials

Customs regulations infringement materials may be read prior to the completion of the case investigation only with the permission of the custom officer who investigates the case and conducts proceedings or by the head of the customs authority.

Article 239. Interaction Between Customs Authorities of the Republic of Moldova and Customs Services of Foreign States in the Course of Customs Offense Proceedings and Case Investigation

Interaction between customs authorities of the Republic of Moldova and the customs services and competent authorities of foreign states on issues related to customs regulations infringement cases proceedings and their investigation shall occur in the manner envisaged by the international treaties to which the Republic of Moldova is a party.

CHAPTER 40

Order of Proceedings

Article 240. Advice to Take Proceedings in a Case of Customs Regulations Infringement

Customs authority which takes proceedings with respect to a case of customs regulations infringement is authorized, if necessary, to advise another customs authority to take certain proceedings with respect to the case. The advice shall be fulfilled within not more than ten days following its receipt.

Article 241. Questioning of Individuals on a Case of Customs Regulations Infringement

1. Customs officer which takes proceedings of, or considers a case of customs regulations infringement is authorized to question individuals, officers, managers of legal entities, and individuals engaged in business activities without being registered as legal entities.
2. Individuals subject to questioning shall come when summoned and give testimony on the substance of the matter.

3. A transcript of questioning of the individuals identified in paragraph 1 shall be made.

Article 242. Summoning Procedure in a Case of Customs Regulations Infringement

1. An individual to be questioned on a case of customs regulations infringement shall be summoned as per established procedure.
2. In the event of temporary absence of the individual specified in paragraph 1, the summons shall be handed in to his/her family member or his/her fellow-workers against a receipt.
3. The individual to be questioned may be summoned by the telephone or by other means of communication.

Article 243. Obtaining Documents Required for Proceeding of a Case of Customs Regulations Infringement

1. Customs authority which takes proceedings of or considers a case of violation of customs regulations is entitled to obtain the documents required for the proceedings by demanding them from a legal entity, an officer, or an individual.
2. The entity to whom the demand is addressed shall submit the original documents within not more than five days to the customs authority which takes proceedings with respect to or considers a case of customs regulations infringement. With the consent of the customs officer, a duly certified copy of the document may be submitted.
3. Following the expiry of the limitation for appeal, the original documents shall be returned to the entity that submitted them. In such event, copies of the original duly certified by the customs officer shall remain in the case file.
4. Failure to obey the demand of the customs officer to submit the documents required for the proceedings shall entail liability stipulated in the Administrative Offenses Code, and the documents shall be withdrawn in the manner stipulated in Article 244 of this Code and the Administrative Offenses Code.

Article 244. Grounds for Seizure of Goods, Means of Transportation, Documents, and Other Items

1. Goods and means of transportation which are an object of customs regulations infringement; goods and means of transportation with specifically arranged hiding places used for concealed transportation of goods which are direct objects of customs violation, means of transportation on which the goods which are an object of customs violation were transported, documents, and other items are recognized as evidence and shall be seized.

2. When proceedings of customs violation are instituted against a non-resident individual or officer; legal entity which does not have a branch office, representative office, division, or another unit in the territory of the Republic of Moldova; self-employed entrepreneur, and when the paid-up capital and/or value of other assets of said entities does not cover the amount of possible fines, or the value of goods and means of transportation to be recovered, the seizure of goods, currency valuables, and means of transportation shall be allowed to ensure collection of the fines or value.
3. It is responsibility of the entity held liable to present evidence of permanent domicile; of the existence of branches, representations, offices and other units; or of the paid-up capital or other assets adequacy.

Article 245. Evaluation of Goods, Means of Transportation , and Other Items

1. Customs authority shall evaluate at free market prices goods, means of transportation, and other items seized pursuant to the Administrative Infringements Code and this Code. Should such evaluation be impossible, evaluation shall be made on the basis of an expert report.
2. Should the evaluation specified in paragraph 1 be made, foreign exchange is converted into the currency of the Republic of Moldova at the official exchange rate of the National Bank of Moldova on the date of evaluation.

Article 246. Sequestration of Goods, Means of Transportation, and Other Property

1. Should the seizure of goods, means of transportation, documents, and other property identified in Article 244 be impossible and should the entity held liable be a repeated offender, or be sued for a number of violations simultaneously, or should the violation be detrimental to the interests of the state, a chief or a deputy chief official of customs authority dealing with the case is entitled to sequester goods, means of transportation, and other assets of the entity held liable.
2. Chief or deputy chief official of the customs authority shall issue a substantiated order of the sequestration of assets.
3. The assets shall be sequestered and a record shall be made pursuant to Article 243.
4. Items needed to the individual and his/her dependents may not be sequestered. The list of such items is determined by legislation.
5. Chief or deputy chief official of customs authority, who made decision on the sequestration of goods, identify the place where the sequestered goods are to be stored.
6. Spending, transfer or concealment of sequestered assets involves criminal liability.

7. When monetary resources of the entity in the accounts with banks or other financial institutions are sequestered, transactions in and out of such accounts are discontinued pursuant to the decision of chief official of customs authority.
8. Assets sequestration may be canceled by the person who made the decision if such measure is no longer deemed necessary.

Article 247. Customs Inspection

1. Customs officers, when they have sufficient grounds to presume that there are goods and means of transportation in violation of the customs regulations, or goods and means of transportation with hiding places for concealed transportation of goods through customs frontier in violation of the customs regulation, or other items of the nature of material evidence, or documents needed for proceedings on a case of customs violation in the means of transportation, on the premises, or in the territories of entities, are authorized to inspect said territories, premises or means of transportation.
2. Official of customs authority, which handles a case of customs offense, shall issue a substantiated decision on inspection.
3. Inspection shall be made in the presence of identifying witnesses.
4. Inspection shall be made in the presence of person, whose premises are inspected. In the event of temporary absence of such individual or official or self-employed entrepreneur inspection shall be made in the presence of grown-up members of his/her family; or a representative of housing departments of his residence/her; or a representative of employer, educational institution, or of rest-place of his location, or local public authority. In the event of temporary absence of manager and deputy manager of a legal entity inspection shall be made in the presence of other workers of said legal entity, or in the presence of a representative of registration authority.
5. In case of need an expert shall be invited to participate in the inspection.
6. Rights and obligations are explained to witnesses of and participants in the inspection.
7. Inspection shall not be made at night, except for inspection during customs control, customs clearance, and in case of urgency.
8. Prior to beginning the customs inspection, customs officers shall produce a decision on customs inspection to the entity whose territories, premises or means of transportation are to be inspected, and have the said person sign for having read the decision. Should said person be absent the decision shall be produced to other person as stipulated by paragraph 4.
9. Customs officers ask the person, whose premises or vehicles are to be inspected, or to other person as per paragraph 4 to voluntarily show the premises or vehicles in which goods identified in paragraph 1 are situated, to voluntarily surrender such

items, or to open premises, containers and other places where items identified in paragraph 1 may be situated. In case of refusal to voluntarily open premises, containers, etc. where items identified in paragraph 1 may be situated, customs officers are entitled to do it themselves, in doing so avoiding to cause unnecessary damage to locks, doors and other items.

10. Relevant goods, means of transportation, documents, and other items discovered in the course of inspection shall be seized pursuant to and following the procedure of Articles 243 and 244.
11. During inspection measurements may be made, photos may be taken, filming and recording may be done, and technical appliances may be used.
12. The procedure of customs inspection shall be formulated in minutes.

Article 248. Examination

1. Customs officer which handles the case of customs offense is authorized to examine premises, goods, means of transportation, documents, and other items, belonging to or intended for legal entity, official, or individual; seize mail; take other measures pursuant to the Administrative Offense Code and this Code with view of discovering tracks of offense and evidence, clearing relevant circumstances of the offense.
2. Examination can be made as part of the process of drawing-up a statement of offense of customs regulations; inspection; seizure of goods, vehicles, and other items and as independent proceeding.
3. Examination of goods, means of transportation, documents, and other items as independent proceeding is allowed:
 - a) when goods, means of transportation, documents, and other items came into possession of customs officer as a result of customs control, customs clearance, or earlier proceedings;
 - b) in other cases, provided such examination was made with the consent of the proprietor of goods, means of transportation, documents, and other items.
4. Examination as independent proceeding shall be held in the presence of identifying witnesses. The sued person, an expert, a witness may participate therein.
5. During examination measurements, plans and drawings, copies and moulds are made, photos and samples are taken, filming and recording is done, when required.
6. Examination as a separate proceeding is formulated in minutes.

Article 249. Presentation of Goods, Means of Transportation, Documents, and Other Items for Identification

1. Upon decision of customs officer which handles the case, goods, means of transportation, documents, and other items may be presented to individual, official, chief/deputy chief of legal person, or self-employed entrepreneur for identification.
2. The person who is about to make identification is questioned in advance about the circumstances in which he/she has seen items mentioned in paragraph 1 and about the specific features by which he/she can make the identification.
3. The items to be identified are presented in a group of similar items. Presentation for identification is made in the presence of identifying witnesses.
4. A statement of presentation of items for identification is drawn up.

Article 250. Obtaining Information Needed for Proceeding of a Case of Customs Regulations Infringement from Government Agencies and Entities

1. Customs officer which handles the case of customs offense is authorized to obtain information, including information for official use, commercial secrets or other secrets protected by law, needed for settlement of the case, from government agencies, from officials free of charge on the basis of a written request.
2. In case of unjustified refusal to submit the requested information customs officer is authorized to suppress documents, containing such information as per procedure established in this Code.
3. Customs officers are required to ensure confidentiality of the obtained information, using it only for settlement of the case of customs offense. Customs officers shall not use the obtained information for personal purposes, transfer it to third party, or to other agencies of government except when it is provided so by law.

Article 251. Audit, Inspection, and Inventory in a Case of Customs Offense

1. Audit of sued persons and stock-taking of their goods and means of transportation may be ordered in a case of customs offense handled by customs authority, when other means of establishing facts and circumstances have been exhausted.
2. Customs officer which ordered audit/inventory, identifies or approves an agency of the government, a legal person and staff of auditors and experts to carry out audit/inventory.
3. Audit/inventory shall be carried out upon decision made by chief/deputy chief of customs authority, or by the Customs Supervision Department.
4. Results of audit/inventory shall be reported to the audited person within five days of completion.

5. Procedure for making audit/inventory and presentation of results are established by law.

Article 252. Procedure for Ordering Expert Examination

1. Should expert examination be needed, official of customs authority, which handles the case, issues an order substantiating expert examination, name of expert or name of the institution which shall carry out examination, questions to expert and materials put at his disposal.
2. Before an expert is appointed his expertise and competence should be verified.

Article 253. Taking Samples and Specimens for Expert Examination

1. Customs officer which is handling a case of customs offense, is entitled to obtain specimens of handwriting and signature, samples of goods and other required items from the sued individual, official, head/deputy head/other employees of a legal entity, self-employed entrepreneur.
2. In case of need specimens and samples for expert examination may be taken from persons other than identified in paragraph 1.
3. Official of customs authority, which handles the case, issues an order on taking specimens and samples.
4. In case of need samples and specimens should be taken in the presence of expert and/or identifying witnesses.
5. Taking of specimens and samples is entered in the records.

Article 254. Rights of Entity Held Liable, Its Attorney and Representative

Upon completion of proceedings with respect customs offense, the entity held liable and also the attorney, or legal council of the said entity – if the case comes for consideration – enjoy rights, stipulated by the Administrative Infringements Code.

Article 255. Additional Requirements to the Record of Questioning

1. If the questioned person is not willing or unable to set forth his evidence on the substance of the case manually, official of customs authority, which handles the case, may enter oral testimony of the questioned person into records.
2. A note of having been instructed about administrative liability for denial or evasion to testify should be made – certified by the witness's signature - in the record of questioning of a witness, who is sixteen years of age. No such note should be made if the witness is a spouse, or a close relative of the sued person.

3. If questioning is carried out in the presence of interpreter or expert, a note of their having the rights and obligations explained to them is made.
4. If a natural person, an official, a manager/deputy manager of a legal person, a self-employed entrepreneur sued for customs offense is questioned, the record should also state the fact that the sued person had his rights of challenge of expert and official of customs authority explained. Filed applications of challenge should also be recorded.
5. Upon completion of questioning the questioned person should read the contents of the record and certify with his signature either the correctness of evidence written manually by him, or the correct record of his oral evidence. The questioned person is in the right to demand that the record of his oral evidence be amended or changed. Such addition or changes should be entered in the record. If the record is made on several pages, the questioned person should sign every page.
6. Persons present at the questioning are in the right to familiarize themselves with the record of questioning. These persons certify correctness of record of oral evidence of the questioned person with their signatures; and should they have comments with respect to completeness and correctness of such record, they write such comments down personally.
7. If questioning is done with the assistance of interpreter, expert, or legal representative/council of the sued person, they all sign the record as a whole, whereas interpreter signs every page, if the record takes more than one page.
8. The questioned person, who used the assistance of interpreter, puts a signature in the end of the record to certify that the oral translation of the record made to him coincides with his evidence.
9. If a written translation of the record into another language was made, both the translator and the questioned person should sign every page of the record.

Article 256. Attestation of Refusal to Sign or of Impossibility to Sign the Record

1. If the sued person, a witness, or other person refuses to sign a record of proceeding, in which he participated, the note should be made in the record and be signed both by the official who, made the record, and the witnesses of the proceeding if such were present.
2. The person, who refused to sign the record, should be given an opportunity to explain the reasons of refusal to sign, such reasons are either entered in or enclosed with the record.
3. If a person identified in paragraph 1 for whatever reason can not sign the record of proceeding, the fact should be entered in the record and certified by the signature of the official of customs authority, who made the record, and by the signatures of witnesses, should they be present at the proceeding.

4. If the sued person or a witness for whatever reasons can not sign the record of the questioning, an impartial third party should be invited, which with the permission of the questioned person certifies the correctness of his evidence.

CHAPTER 41

Legal Costs in a Case of Customs Offense

Article 257. Legal Costs in a Case of Customs Offense

Legal costs in a case of customs offense comprise the following:

- a) pay to witnesses, experts, specialists, translators, witnesses at official proceeding;
- b) the cost of audits and stock-taking;
- c) the cost of storage, transportation (mailing) of material evidence;
- d) other costs of customs authority related to the proceeding.

Article 258. Pay to Witnesses, Experts, Specialists, Translators and Witnesses at Official Proceeding

1. Witnesses, experts, specialists, translators and witnesses at proceeding are entitled to reimbursement of their expenses related to presence at customs authority, travel and accommodation expenses, per diem.
2. Experts, specialists and translators are entitled to a remuneration for the work done at the request of customs authority, if such work is not part of their duties.
3. Workers and employees summoned in a capacity of witness, expert, specialist, translator by customs authority, retain their job and average monthly wage during their absence from work pursuant to the summon by customs authority.
4. Fees due to the witnesses, experts, specialists and witnesses at proceeding should be paid to them by customs authority upon their fulfillment of obligations.
5. Procedure of payment and amount due are established by law.
6. Should a person, who is absent from the Republic of Moldova or is a non-resident, be summoned for customs proceeding, or be summoned in a capacity of witness, expert or specialist, his expenses shall be reimbursed as per procedure established by the Customs Supervision Department.

Article 259. Reimbursement of Legal Costs of a Case of Customs Offense

1. The person, in whose respect the decision of recovery is made, bears the costs related to the case. And when provided so by this Code, costs are attributed to the general budget.
2. When person is released on grounds provided by law, customs authority, which handled the case, is in the right to recover costs – with exception of fees to translator - from the said person.

3. If a number of persons are inflicted with recovery in a case of customs offense, official of customs authority, which handled the case, shall determine the amount of costs to be reimbursed by each of them.
4. Should proceeding of a case of customs offense be discontinued, both the accrued costs, costs to be recovered from the person, who was found insolvent, and cost of translator's services shall be attributed to the general budget.
5. Official of customs authority, which handles case of customs offense, and official of customs authority, which considers the case, shall gather documents, pursuant to which the amount of relevant costs is determined, and enclose these documents with the file.

CHAPTER 42

Direction of a Case of Customs Offense for Consideration

Article 260. Direction of a Case of Customs Offense for Consideration

Upon completion of proceedings, official of customs authority, which handles the case of customs offense, shall transfer the file to the chief/deputy chief of said authority, - official of the Customs Supervision Department shall transfer the file to the authorized official of the said department - at least fifteen days before the expiry of the period of inflicting recovery on a natural person or official; and one month before the expiry of the period of inflicting recovery on legal person or a self-employed entrepreneur.

Article 261. Termination of Proceedings of a Case of Customs Offense

1. Should circumstances be elucidated, which make continuation of the case unnecessary, official of customs authority, which handled the case, issues an order setting forth the substance of the matter, grounds to terminate the proceedings and decision on seized goods, vehicles, etc., on arrested assets, on collateral or guarantee, material evidence and on costs of the case. The said order becomes effective upon approval by chief / deputy chief of customs authority.
2. A copy of the order on termination of proceedings of the case should be forwarded to the sued person within three days of approval; should such natural person be dead, or should such legal person be liquidated, such copy should be forwarded to his representative, or to other concerned persons.

Article 283. Enforcing the Decision of the Customs Authority With Regard to License or Qualification Certificate Withdrawal

1. The decision of the customs authority to impose penalties for the violation of customs regulations related to withdrawing the license or qualification certificate shall be put into execution by the customs authority that issued such a decision.
2. The withdrawn license or qualification certificate shall become null and void from the moment of putting such a decision of the customs authority into execution.
3. The entity whose license or qualification certificate was withdrawn by the customs authorities shall submit it to the latter within fifteen days as of the day of receiving or mailing the decision, and in the event of protests or appeals against such a decision – within fifteen days as of the day of passing the decision on disallowance of such protests or appeals. Failure to meet the aforementioned requirements within the established time frame shall entail responsibility as provided by this Code for noncompliance with the legal provisions or requirements of the customs authorities.

Article 284. Enforcing the Decision of the Customs Authority on Imposing Penalties for the Violations of Customs Regulations by the Entities that Live or Stay Outside the Republic of Moldova and Posses No Property in Its Territory

Enforcement of the decision of the customs authority on imposing penalties for the violations of customs regulations by the entities that live or stay outside of the Republic of Moldova and posses no property in its territory shall be done in accordance with the laws of the Republic of Moldova, international treaties to which the Republic of Moldova is a party with the countries where such entities live as well as with countries where their property is located.

Section XI

Appealing Against Decisions, Actions or Failure to Act of Customs Authorities and Their Officers

Chapter 46

General Provisions

Article 285. Scope of this Section

The provisions of this Section shall apply to all cases of appealing against decisions, actions or failure to act of customs authorities or officers, except for cases of appealing against administrative and criminal liability sanctions.

Article 286. Right to Appeal Against the Decisions, Actions or Failure to Act of Customs Authorities or Their Officers

Any entity has the right to appeal against the decisions (including regulations), actions or failure to act of customs authorities or their officers if it considers that its legal rights and interests have been violated.

Article 287. Ways of Appealing Against Decisions, Actions or Failure to Act of Customs Authorities or their Officers

Decisions, actions or failure to act of customs authorities or officers may be successively appealed in two ways: administrative and in court.

Chapter 47

Administrative Appeal Against Decisions, Actions or Failure to Act of Customs Authorities or Their Officers

Article 288. Administrative Appeal Against the Decisions, Actions or Failure to Act of Customs Authorities or Their Officers

1. Decisions, actions or failure to act of customs authorities or their officers shall initially be appealed to the Customs Supervision Department.
2. Actions or failure to act of decision-makers of the Customs Supervision Department shall be appealed within the Department, and the decisions taken shall be appealed to the Court.

Article 289. Time Frame of Administrative Appeal

1. Decisions, actions or failure to act of customs authorities or their officers may be appealed within ten days following the day the passed decision has been communicated or the action has been performed.
2. Should the decision of the customs authority or their officers not be communicated to the entity, the latter has the right to appeal against within six months following the date of issuance of such a decision.
3. The inaction of the customs authority or customs officers may be appealed within three months following the expiration of the period of solving appeals.

Article 290. Time Frame of Solving Appeals

The appeal shall be solved within one month. The Customs Supervision Department shall have the right to prolong such a period by no more than one month.

Article 291. Submitting the Appeals for the Second Time in Due Time

In the event the appeal has not been lodged within the time frame established in Article 289, the Customs Supervision Department holds the right to reset it within the time frame upon petitioner's request.

Article 292. Form of Appeal

The appeal shall be submitted to qualified customs authorities or their qualified officers in writing.

Article 293. Consequences of Submitting an Appeal

1. The act of submitting and appeal shall not affect in any way the execution of the decision or the action under appeal, except for the circumstance provided in paragraph 2.
2. In the event the customs authorities or their officers to whom an appeal has been submitted consider it to run counter the existing legislation, they have the right to totally or partially suspend it.

Article 294. Petitioner's Cooperation

The petitioner is obliged to cooperate with the customs authorities and customs officers to whom he has submitted the appeal, in order to elucidate the circumstances of the case.

Article 295. Withdrawal or Cancellation of the Appeal

1. The petitioner shall have the right to withdraw or cancel the appeal any time before a decision with respect to it has been passed. Withdrawal or cancellation of the appeal shall be done upon a written request. The petitioner that has withdrawn or canceled the appeal may not lodge the same appeal again unless new circumstances come out.
2. The appeal shall be re-lodged within the term established for lodging an appeal.

Article 296. Decisions of Customs Authorities or Their Officers with Respect to Appeals

1. Decisions of the customs authorities or customs officers with respect to appeals shall be issued in written form and communicated to the petitioner.
2. Decisions of the customs authorities regarding appeals of general interest may be published.

Chapter 48

Court Appealing Against Decisions, Actions or Failure to Act of Customs Authorities or Customs Officers

Article 297. Examination of the Appeal in Court

1. Appeals against the decisions, actions or inaction of customs authorities or customs officers with respect to performing customs control, customs clearing, procedural step of identifying and investing customs offense (except for cases of appeals against the decisions taken by customs authorities with respect to simplified application of sanctions) and other matters that do not refer to the economic policy of the Republic of Moldova may be appealed in the Court under the jurisdiction of

which is the customs authority or the place of work of the customs officers whose decisions, actions or inaction have been appealed against.

2. Appeals against decisions, actions or inaction of customs authorities or customs officers submitted to the Economic Court of the Republic of Moldova shall be examined in accordance with the provisions of the Civil Code of Practice.
3. Other appeals against decisions, actions or inaction of the Customs Supervision Department and its officers shall be submitted to the General Prosecutor.

Article 298. The procedure of Appeal in Court

The procedure of appeal in court is governed by the Civil Code of Practice.

Chapter 49

Examination of Decisions, Actions or Failure to Act of Customs Authorities or Customs Officers in Relation to Protest by General Prosecutor and for Checking Their Legality

Article 299. General Prosecutor's Protest

The general prosecutor's protest shall be reviewed by the customs authorities or customs officers within ten days following its receipt. The general prosecutor shall be informed in writing about the results of the review.

Article 300. Examination of Decisions, Actions or Failure to Act of Customs Authorities or Customs Officers by Customs Supervision Department

The Customs Supervision Department has the right to cancel or modify the decision of a heretically inferior customs authority, as well as take legal action if the heretically inferior customs authority committed illegal actions or inaction.

Section XII

Enforcement of Measures at Border for Protection of Intellectual Property

Article 301. Main Terms Used in This Section

For the purpose of this section, the following main terms are defined as follows:

Items of intellectual property are copyright objects and of connected rights, patent inventions, utility models, topography of integrated circuits, sorts of plants, industrial drawings and models (design), trade marks of items and services, original name of items and firms;

Intellectual property rights are exclusive and non-exclusive rights in one or more items of intellectual property;

Holder is the owner of the intellectual property right or any other legally authorized person to use the intellectual property right or their representative;

Goods (products) are:

- a) goods (products), including their package, marked with a trademark identical to the legally registered ones for similar goods (products) or those whose major components cannot be distinguished from a legally registered or protected trademark (notorious mark, etc.), thus violating the right of the original trademark holder;
- b) any material bearing signs (emblems, labels, usage instructions, guarantee certificates) of counterfeit goods (products) presented separately or together;
- c) packages bearing trademarks of counterfeit goods (products);

Pirate works are the works that represent or include copies made without the consent of the holder of the copyright or connected rights or of a holder of the design, regardless whether the latter is or not legally registered in accordance with the current law, or without the consent of the person authorized by the holder in the country of production, in the event distribution (trading or renting) of such copies constitutes an infringement of these rights.

Note: any cast, matrix, and form that is made or specially adjusted for manufacturing a counterfeit trademark or goods (products) marked with such a trademark, or for creation of pirate works is deemed as counterfeit goods (products) or pirate works whenever use of such casts, matrixes, and forms infringes the rights of the holder.

Article 302. Request to Suspend the Release of Goods into Economic Circulation

The holder of a right on intellectual property may solicit assistance from customs authority if, while moving goods (products) across the customs frontier, he suspects that his rights on intellectual property have been violated, by filing a request that shall:

- a) prove the fact that the solicitor is the holder of the right on intellectual property, and mention on which basis such a right has been granted;
- b) contain a detailed description of goods (products) on which his intellectual property right applies in order for the customs authority to identify them (submit samples of original, inform about the place of their production, the producer, other holders of the right, etc.);
- c) solicit suspension of customs clearing of goods (products) suspicious of being counterfeited or pirated;
- d) indicate the time frame within which the customs authority shall enforce the protection measures.
- e) Comprise information about the solicitor and his place of residence.

Article 303. Documents Attached to the Request for Suspending the Release of Goods (Products) into Economic Circulation

1. The holder shall file a written request to the Customs Supervision Department and attach the following:

- a) documents certifying existence and pertinence of the right on intellectual property as provided by the law on intellectual properties;

- b) the warrant issued by the holder of the right on intellectual property, by which the applicant may solicit customs assistance, in case when the applicant is the authorized representative of the holder;
 - c) invoice proving that the customs assistance fee has been paid;
 - d) other documents.
- 2. The customs assistance fee shall be paid to the customs authority. It is intended to cover the administrative costs incurred by the customs authority. The fee shall be established in accordance with the period for which the assistance is solicited. Amount of the fee for customs assistance shall be established by the Government.
- 3. The holder is obliged to inform on any amendments to the request within 10 days after such an amendment has been done.

Article 304. Duration of the Suspension

- 1. Within 30 days since receiving the request for customs assistance, the Customs Supervision Department shall communicate to the holder whether the request has been approved or rejected or whether it shall be subject to further investigations, or additional information is needed. In the event the request is approved, it shall stay valid for the time period mentioned in it.
- 2. The time period of providing such assistance shall not exceed the time period of intellectual property right validity. The time period of providing customs assistance shall run as of the date of request approval. This period may be extended upon a new request.

Article 305. Measures to Trace Out and Retain Counterfeit or Pirated Goods (Products) Undertaken by Customs Authorities

- 1. The Customs Supervision Department shall communicate to the customs authority the information provided by the holder in order to undertake measures of tracing out and retaining of counterfeit or pirated goods (products) at the border. The customs authority shall immediately inform the Customs Supervision Department about measures taken to identify violation of the right on intellectual property.
- 2. Based on the approved request, the chief of the customs authority shall issue a decision of suspending from customs clearing goods (products) that are suspected of being counterfeit or pirated. The importer and the holder shall be informed about such a decision within two working days. At the same time, the customs authority shall provide the importer the name and address of the holder, and the holder – the name and address of the importer.
- 3. Without affecting the confidentiality of the information, the customs authorities may allow the parties to examine the goods (products) clearing of which has been suspended, as well as take specimens for running tests and analysis in order to establish whether the goods (products) are counterfeit, pirate or violate in any other way the right on intellectual property.

4. The customs authority may provide the holder of the additional information in order to determine whether the goods (products) are counterfeit, pirate or violate in any other way the right on intellectual property.
5. In the event, through legal procedures, it is established that goods (products) are counterfeit, pirate or violate in any other way the right on intellectual property, the customs authority may provide the holder copies of the documents that refer to such goods (products), as well as any other information or document held by him and that refer to such goods (products).
6. In the event it is established that the carrier, importer, exporter or the owner of goods (products) incurred damage as a consequence of unjustified retaining of goods (products) or their withholding from release into economic circulation because of inaccurate data presented by the holder, the latter shall be held liable for the damage incurred.

Article 306. Securing Goods (Products) Retained by the Customs Authority with a Pledge

1. Within 15 days following the date of informing the holder about the suspension of clearing process, the latter is obliged to hand in a collateral equal in value with goods (products) retained by the customs authority. The value of retained goods (products) shall be calculated based on documents that refer to them. The collateral shall serve as a guarantee for recovering the costs incurred by customs authorities at storing the retained goods (products), by carrier, importer, exporter, owner due to retention of goods (products), by entities whose rights have been infringed by the decision of suspending customs clearing because the holder (petitioner) provided inaccurate data about the retained goods (products). In the event the collateral is not handed in within the established time frame, the decision regarding suspension of customs clearing shall be cancelled and the goods (products) shall be subject to customs clearing.
2. The holder and the owner of goods (products) shall mutually repair, in accordance with the procedures prescribed by a court decision, all the damages incurred as a result of their illegal actions.

Article 307. Measures to be Taken in Case of Inaction of the Holder

The customs authority shall proceed to customs clearing of goods within 30 days following the date the holder has been notified on customs clearing suspension, in the event it did not receive any notification from the latter regarding the initiation of legal proceedings as envisioned by law which would lead to issuance of a decision on the substance.

Article 308. Ex officio Actions

1. In the event there is sufficient ground (current information, indicators), the customs authority may ex officio suspend the customs clearing and ask the holder

to provide, for free, any information and support, including assistance in performing the technical examination, other assistance needed in order to establish the fact that the goods (products) that are suspected of being counterfeit or pirate or infringe in any other way the right on intellectual property.

2. The customs authority shall immediately notify the holder about place and date of ex officio suspension of customs clearing of suspected goods (products).
3. In the event the holder shall not undertake the measures envisaged in Articles 302-306 within 3 days following the date of notification about customs clearing suspension, customs authority shall proceed to customs clearing of goods in conformity with Article 306.

Article 309. Measures Applied to Counterfeit or Pirate Goods (Products)

1. In the event a court decision states annihilation of counterfeit or pirate goods (products), it shall be performed under customs supervision. In the event the decision was to confiscate the goods (products), their value shall be determined in compliance with legal provisions, provided that the goods (products) shall not be released into economic circulation and no damage shall be caused to the holder of the right on intellectual property.
2. The customs authority shall not allow re-export of counterfeit or pirate goods (products), nor their placement under any customs regime.

Article 310. Import in Small Quantities

The customs authority shall not apply the measures stipulated in this chapter to counterfeit or pirate goods (products) from hand and accompanying luggage, within the customs regime established for these entities.

Section XIII CUSTOMS OFFICERS

Chapter 50 Legal Status of Customs Officers

Article 311. Customs Officers

1. Customs officers may be citizens of the Republic of Moldova of 18 and more years old, able according to their professional and moral qualities, their educational level and health condition to discharge the duties of customs authorities.
2. While hiring a new customs authority, a trial period of 6 months may be established.
3. Within 20 days following the date of conferring the first distinguishing title, the customs official shall take on oath in the following manner:

«I swear to strictly observe the Constitution and laws of the Republic of Moldova and defend its sovereignty and economic security, to thorough discharge their duties».

4. The procedure of taking the oath shall be approved by the chief of the Customs Supervision Department.
5. Hiring customs officers shall be done on individual hiring contract basis.
6. Customs officers shall be conferred distinctive grades as provided by Law on Service in Customs Bodies.
7. Customs officers shall wear uniforms, provided to them free of charge. The design of the uniform shall be approved by the Government. Rules of wearing the uniform shall be approved by the chief of Customs Supervision Department.
8. Provisions of paragraphs (5) to (7) shall be extended on chiefs and specialists of customs laboratories, scientific research institutes and educational institutions under Customs Supervision Department as well.

Article 312. Guarantee of Proper Discharge of Service Duties by Customs Officers

1. While discharging their service duties, customs officers shall:
 - a) represent state power and be protected by the state;
 - b) be guided by the laws of the Republic of Moldova, international treaties to which the Republic of Moldova is a party;
 - c) be subordinated only to superior officers, directly authorized;
2. It is forbidden to interfere in any way in the activity of customs authorities and their officers or influence them in taking decisions or performing customs transactions. Infringement of such interdictions shall be subject to sanctions envisaged by this Code.
3. No entity has the right to oblige the customs official to perform actions that run counter the attributes legally ascribed to him.
4. Within discharging his duties, including issuance of orders and decisions, the customs official shall be guided by the law.
5. It is forbidden creation and existence within customs bodies of party structures, public associations, including of religious inclination, except for syndicates. Customs officers have no right to be guided by decisions taken by parties or public associations while discharging their duties.
6. The customs official has no right to:
 - a) carry out entrepreneurial activities, including through intermediaries;
 - b) represent third parties in his customs activity;

- c) simultaneously perform other remunerated duties except for teaching and scientific activity;
 - d) fulfill civil contracts that refer to customs activity;
 - e) provide in any possible way illegal assistance to entities while discharging his duties, and being remunerated for providing such services or benefiting any other services or facilities in change within a certain field of activity;
 - f) participate in running directly or through intermediaries commercial enterprises.
7. Insult or threatening of customs officers, oppose of resistance or use of violence towards the latter or making attempts to his life, health and assets shall be sanctioned in accordance with the Code regarding administrative offenses.
8. The law guarantees protection of life, health, honour, dignity and assets of members of customs official's family against attempts on the above mentioned while discharging service duties.

Article 313. Enforcement of Legal Provisions and Requirements of Customs Officers

- 1. Legal provisions and requirements of customs officers are binding upon all the legal entities and individuals.
- 2. Insubordination to legal provisions and requirements of customs officers, carrying out of other activities that hinder discharging of their duties shall be sanctioned in accordance with the provisions of the Administrative Offenses Code.
- 3. Customs official shall not be held liable for moral, physical and patrimonial harms caused to the lawbreaker by using physical force, special means and firearms within the scope of this Code, if the harm caused is directly proportional to the power of resistance opposed by the lawbreaker.

Chapter 51

Use of Physical Force, Special Means, and Fire Arms

Article 314. Conditions and Limits for Using Physical Force, Special Means, and Fire Arms

- 1. Customs officers are authorized to use physical force, special means, and fire arms in the events envisioned by this Code.
- 2. Customs officers shall undergo special training and periodic tests for aptitude to act in the conditions related to the use of physical force, special means, and fire arms.
- 3. When using physical force, special means, and fire arms, a customs officer shall:
 - a) warn of the intent to use them and provide enough time to fulfill his/her requirements excluding cases when delay in using physical force, special means, or fire arms directly threatens his/her life and health, may entail other severe consequences, and cases of sudden assault, assault with the use

- of military equipment and means of transportation, and other circumstances under which such warning in the given situation is inappropriate or impossible;
 - b) assure premedical assistance to individuals who received bodily injuries and immediately inform of what happened customs authority head or his/her deputy;
 - c) depending on the nature and degree of danger of the offense and the offenders and the degree of opposition, assure that the damage caused by eliminating the danger be minimum.
4. The customs authority head or his/her deputy shall immediately notify the general prosecutor of casualties or cases of severe bodily injuries.
 5. Use of physical force, special means, and fire arms in excess of power entails liability as determined by law.

Article 315. Use of Physical Force

Customs officers are authorized to use physical force to prevent offenses, detain the offenders, overcome opposition, prevent non-compliance with lawful instructions or requirements, prevent access to premises, territory, goods and means of transportation under customs control, and prevent other actions inhibiting fulfillment of duties vested in such officers if non-forcible means do not ensure fulfillment of such duties.

Article 316. Use of Special Means

1. Customs officers are authorized to use handcuffs, rubber clubs, tear substances, devices for opening rooms, devices for forcible stoppage of the means of transportation, and other special means in the following events:
 - a) to resist assault on customs officers or other individuals;
 - b) to resist assault on buildings, structures, and means of transportation owned or used by the customs authorities, goods and means of transportation under customs control, as well as to release such objects in the event of their seizure;
 - c) to detain offenders and deliver them to the customs authority's office if such offenders are defiant, resistant, or otherwise opposed or may cause damage to those around them or themselves;
 - d) to prevent physical opposition to the customs officer;
 - e) to stop a means of transportation the driver of which failed to stop when requested by the customs officer;
 - f) in other events of intentional obstruction of duties vested in the customs officer.
2. It is prohibited to apply special means to women with visible signs of pregnancy, individuals with apparent signs of disability, and infants except when they offer armed resistance or make armed, group or other assault threatening human lives and health or safety of goods and means of transportation under customs control.

3. In a state of necessary defense or extreme necessity, in absence of special means a customs officer is authorized to use fire arms or use any means at hand.

Article 317. Carrying, Storing, and Using Fire Arms

1. When exercising their duties, some categories of customs officers as determined by the Customs Supervision Department are vested with the right to carry, store, and use fire arms.
2. The list of fire arms types and their ammunition used in the customs authorities are determined by the Customs Supervision Department and approved by the Government.

Article 318. Applying and Using Fire Arms

1. As an extreme measure, customs officers specified in Article 317 are authorized to apply fire arms in the following events:
 - a) to resist assault on the customs officers when their life or health are in danger;
 - b) to curtail attempts to take hold of the customs officers' fire arms. An attempt of the individual detained by the customs officer to approach the fire arms by reducing the distance specified by the officer or to touch the arms is considered to be an attempt to take hold of the arms;
 - c) to resist group or armed assault on the buildings, structures, constructions, and means of transportation owned or used by the customs authorities, as well as goods and means of transportation under customs control, and to release these objects in the event of seizure;
 - d) to detain an individual that offers armed resistance and an armed individual that refuses to fulfill a lawful requirement to lay down arms.
2. Customs officers specified in Article 317 are also authorized to use fire arms in the following events:
 - a) to stop means of transportation by damaging them if the driver poses real danger to the customs officers' lives and health and fails to comply with their repeated requirements to stop;
 - b) to render harmless animals threatening the customs officers' lives and health;
 - c) to warn of the intent to use fire arms, as an alarm signal, or call for help.
3. It is prohibited to apply fire arms to women, individuals with apparent signs of disability, and minors except when they offer armed resistance or make armed, group or other assault threatening the customs officers' lives and health, or in large crowds of people when outsiders may suffer.
4. The customs officer shall immediately notify in writing of each case of fire arms use the customs authority head or his/her deputy who shall inform thereof the general prosecutor within 24 hours after the fire arms use.

Chapter 52

Responsibility of Customs Authorities and Their Officers

Article 319. Responsibility of Customs Authorities

1. Customs authorities shall be responsible for the damage caused to entities and their property by their unlawful decisions, actions, or failure to act, as well as unlawful decisions, actions, or failure to act of their officers and other employees during performance of their duties or labor obligations.
2. The damage shall be repaired on general grounds in the manner set forth by law.
3. Damage caused by lawful actions shall not be subject to reimbursement.

Article 320. Responsibility of Customs Officers and Other Customs Employees

Unlawful decisions, actions, or failure to act of the customs officers and other customs employees shall entail disciplinary, administrative, criminal, or other liability as set forth by law.

Section XIV CUSTOMS STATISTICS

Article 321. Foreign Trade Customs Statistics

1. On the basis of customs declarations, customs authorities shall gather and process information about movement of goods across the customs frontier and provide information to central governments in accordance with law.
2. Information about any specific transaction or economic entity is confidential and may not be transferred to third parties or other government agencies without the declarant's special permission except as otherwise provided by law.

Article 322. Information Sources for Statistics Purposes

Documents and information provided for customs clearance and customs control shall serve as the sources of information for statistical purposes.

Article 323. Providing Information to Interested Entities

1. Customs authorities shall provide statistical information upon request of an interested entity for a fee. General information or information regarding the interested entity may be provided.
2. The amount of a fee charged for provided statistical information and events in which it is not charged are determined by law.

Section XV

FINAL PROVISIONS

Article 324

1. This Code shall be valid in the entire territory of the Republic of Moldova in a uniform and non-discriminatory fashion.
2. In the event of some disagreements as to the interpretation of provisions of this Code the text in the national language shall be used as the basis.
3. Beginning from the effective date of this Code, Customs Code No. 1320-XII of March 9, 1993 shall be rescinded.

Article 325

The Government shall within two months:

submit to the Parliament proposals regarding bringing existing legislation into line with this Code;

bring its normative acts in conformity with this Code;

ensure revision and repeal by departments of their regulations conflicting with this Code; and

draft normative acts required for implementation of provisions of this Code.

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