

CUSTOMS CODE OF THE REPUBLIC OF MOLDOVA

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

Note: In the content of the Customs Code the words “ Customs Department ” shall be substituted with “Customs Service” and the word “ department ” – with “service” ; and the phrases “customs deposit” and “free customs deposit ” with “customs warehouse” according to the Law no.289-XVI from 11.11.05

Note: In the content of the Customs Code the words “establishment license” and “license” shall be replaced, accordingly, with “activity authorization” and “authorization” according to the Law no. 990-XV as of 18.04.2002

Note: In the Customs code, the phrase “Customs Supervision Department” shall be replaced with “ customs service ” according to the Law nr. 596-XV as of 01.11.2001

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 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;

- 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) Officer of criminal pursuit from the Customs Service is a customs officer authorized to conduct a criminal pursuit 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 destination 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, authorization 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 destinations thereto, including prohibitive, restrictive, and supervisory measures, and normative acts passed by the customs service within its scope;

31) Customs regulations are provisions of this Code, Regulations on Customs Code application, and other normative acts regarding customs.

32) customs destination placement of goods under a certain customs regime, their placement into a free zone, into a duty-free shop, re-export, destruction or abandon in the interest of the state;

- 33) Taxation elements percentage share or tariff established per goods unit, provided for by the Law on customs tariff as well as the methods of determination of the value at custom and the rules of origin established by the legislation;
- 34) Titular of the operation person in whose name the customs declaration has been performed (declarant) or the person to which the rights and obligations related to the customs destination, of the aforementioned person have been transferred to.
- 35) customs obligation payment obligation related to import and export duties (including fees and penalties) arisen from the legislation as well as to those discovered after the customs operations;
- 36) customs payer person obliged to pay a custom duty;
- 37) Compensatory products all goods (products) that result from their placement under the customs regime of active or passive improvement;
- 38) Transformed products all goods (products) that result from their placement under the customs regime of transformation under customs control;
- 39) equivalent goods local goods used instead of import goods for the fabrication of compensatory products;
- 40) output share amount or percentage of compensatory products obtained from the processing or transformation of a certain amount of goods;
- 41) prohibited goods goods, whose placement under any customs destination is prohibited;
- 42) restricted goods goods whose placement under a customs destination is conditioned of fulfillment of certain conditions provided for by the legislation.
- 43) declaration by action form of explicit (clear) declaration of the auto transport means, which exempt the physical person from filling out some customs documents provided presentation to the customs bodies located in the state frontier points of the registration documents of the auto transport means (with observance of the conditions stipulated in the art.10 paragraph (3), (5) and (14) from the Law on manner of introduction and taking out of belongings by physical persons from the territory of the Republic of Moldova), with its further registration in the informational system of the Customs Service. In case of application of the form of declaration by action, the

customs documents are not issued.”

Article 2. Customs activity

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 customs warehouses may be located in the territory of the Republic of Moldova. Free zones and 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 service, customs, and customs units.
3. The status, functions, and powers of the Customs Service shall be determined by the present code and by the Government.

4. The Department shall create, reorganize, and liquidate structural units of the customs service (customs and customs units).

5. No public authorities, other than The Parliament and the Government, 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 service ' s Jurisdiction

1. The customs service shall set up customs laboratories to examine and test goods for customs purposes.

2. Learning institutions shall operate within the customs service system for training and continuous professional education of the customs authorities personnel.

3. The customs service 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 service ' s jurisdiction is state-owned and is not subject to privatization. This property shall be managed by the customs service .

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 service Regulations

1. The customs service shall issue within its scope customs regulations binding upon all the customs and other public authorities and entities.

2. Regulations issued by the customs service 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 service 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.

4. Introduction and/or placement under customs regime of import, warehouse, under customs destination of free zone of automobiles and other vehicles classified at the tariff position 8703, of motors and car bodies with exploitation term higher than 10 years, of the tractors with the exploitation term higher than 12 years classified at the position 8702, as well as of the motors and their bodies with an exploitation term higher than 7 years is prohibited, except for the cases when these are introduced and/or placed under customs regime of temporary admission:

1) by the diplomatic missions, consular offices, international organizations with diplomatic status, as well as by the members of their staff (and by the members of their families) accredited in the Republic of Moldova;

2) by physical persons nonresidents for work or personal needs, given that the with following conditions are respected:

a) nonresidents to be owners of these transport means;

b) nonresidents to have temporary domicile in the Republic of Moldova, confirmed by the respective documents;

c) the transport means to be under permanent record keeping in other states.

5. The physical persons and legal entities that received the ownership title over the auto transport means introduced in the Republic of Moldova are responsible for payment of the import customs duties if they were not cleared

at the customs bodies.

6. The auto transport means which have not been placed under any customs regime or customs destination at their introduction in the Republic of Moldova, cannot be registered at the Ministry of Informational Technologies. The primary registration of the auto transport means, car bodies and motors prohibited for introduction in the Republic of Moldova, is forbidden.

7. State registration of the auto transport means, on the basis of ownership titles, is made provided presentation of the customs documents, established by the Central Authority of the Customs Service, which confirms authorization of transport means' placement under free circulation on the territory of the Republic of Moldova by the Customs Service.

8. Modification of the vehicle type from lorry to passenger transportation type is forbidden.

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

1) The following types of customs regimes shall be established:

1. Definite customs regimes :

- a. import
- b. export

2. Suspenseful customs regimes:

- a. transshipment;
- b. customs warehouse;
- c. active improvement;
- d. transformation under customs control;
- e. temporary admission;
- f. passive improvement

2) From the customs regimes specified at line (1), as customs regimes with economic impact shall be defined the following:

- a) customs warehouse;
- b) active improvement;
- c) transformation under customs control
- d) temporary admission;
- e) passive improvement

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

General dispositions regarding the suspensive customs regimes and the customs regimes with economic impact

Article 29. General dispositions regarding the suspensive customs regimes and the customs regimes with economic impact

1. The suspensive customs regimes are temporary-type operations what have as effect the total or partial suspension of the import or export rights (duties).
2. The customs bodies shall authorize the placement of the goods under a suspensive customs regime if they can assure the supervision and control of this regime. The additional payments caused by the granting of the suspensive customs regime will be borne by the demander of the operation.
3. In the issued authorization, the customs body shall fix the terms and conditions of performance and conclusion of the suspensive customs regime. The

term of conclusion of a suspensive customs regime can be prolonged by the customs body that issued the regime or, in case of refusal, by the hierarchically superior body, upon the written grounded request of the demander of the operation, submitted within the term initially given.

4. In the view of granting of a suspensive customs regime, the custom authorities shall ask for the establishment of a guarantee in order to assure the payment of any obligation that may arise. When applying a certain suspensive customs regime, there can be special provisions regarding the submission of a guarantee or exemption from the obligation of guaranteeing the operation.

5. The suspensive customs regimes, except for the transit concluded according to art. 45, shall be concluded through the placement under another customs destination of whether initial goods or the compensatory or transformed products.

6. The customs body shall dispose, ex officio, the conclusion of a suspensive customs regime when the demander of the operation does not clear out the situation of the goods within the given term.

Article 30. General dispositions common to customs regimes with economic impact

1. The use of any customs regime with economic impact shall be conditioned by the obtaining of an authorization from the customs body, and this shall be paid for.

2. Additionally to the special conditions that regulate the respective regime, the authorization specified at line 1 shall be granted:

a) to persons that offer all necessary guarantees for the performance of operations;

b) in case when the customs bodies can supervise and monitor the regime.

3. The conditions in which the respective customs regime has to be used shall be stated in the authorization

4. The owner of the authorization is obliged to inform the customs bodies about all the events that can arise after the granting of the authorization and which can influence the continuation or the content of the regime. Depending on the new conditions, the customs body can decide upon the continuation or ending of the customs regime, or can dispose special measures.

5. The rights and obligations of the owner of a customs regime with economic impact can be transferred, successively, with the prior authorization of the customs body, to other persons that fulfill the criteria of benefiting of the respective regime.

6. The placement of goods to which excise stamps shall be applicable, under customs regime of customs warehouse, active improvement (with suspension) and temporary admission, shall be prohibited, except for the auto transport means.

Chapter 5. Import

Article 31. General provisions

1. Import is a customs regime whereby the goods brought into the customs territory only acquire the status of goods released into free circulation provided that all the customs fees are paid and the economic policy measures are applied.
2. The status of foreign goods released into free circulation on the territory of Moldova shall be equivalent to the status of local goods after the granting of "customs release". The origin certificate, in this case, shall not be issued.

Article 32. Preferential tariff treatment

1. Preferential tariff treatment is a reduction or an exemption from the customs taxes that can be applied within a quantity or value contingent.
2. Several classes of goods can benefit from the preferential tariff treatment, depending on the international agreements to which Moldova is part.

Article 33. Establishing the origin of the goods

1. The customs body shall establish the origin of the good based on the following criteria:
 - a) goods entirely obtained in one country;
 - b) goods obtained through a substantial processing or transformation in one country.
2. The application of the criteria shall be made upon the rules of origin provided for by the national legislation or by the international agreements to which Moldova is part.
3. In the case when, at the date of import, no preferential tariff treatment has been applied due to the non-presentation of the origin certificate or the impossibility to establish the fulfillment of the other provisions mentioned in the international agreement what provides for that preferential tariff treatment, the holder of the import operation can ask, afterwards for the restitution of the extra amounts that have been paid, additionally by presenting the proofs, on the basis of the national legislation and the international agreements that Moldova is part to.

Article 34. Favorable tariff treatment

1. Favorable tariff treatment is a reduction or an exemption of the import fees, that can be applied within a value or quantity contingent.
2. Some categories of goods can benefit from a favorable tariff treatment depending on the type of the good or the final destination, in accordance with the national legislation or the international agreements Moldova is part to.

Article 35. Placement into circulation of goods to which reduced or zero import fees are applied.

In case when the goods to which reduced or zero import fees are applied are released into free circulation, they remain under customs supervision. The customs supervision shall end when the conditions provided for the granting of the reduced or zero import fees stop being applied or when the goods are exported or destroyed. The use of goods in other aims than those provided for the application of reduced or zero import fees is allowed given that the import fees are paid.

Article 36. The import of goods at the highest customs tax

In case when the stock of goods is composed of goods with different tariff classes and the processing of each of these goods, in accordance with their tariff classification, in the aim of filling in the declaration, would suppose an increased amount of work and disproportional expenses in comparison with the import fees to be lifted, the customs bodies can agree, upon the request of the declarant, that the import fees are paid for the entire stock, on the basis of tariff classification of the goods for which the highest customs tax shall be lifted.

Article 37. The reintroduction of the local goods

1. The local goods, which after they have been exported, are reintroduced into the customs territory and are released into free circulation within a period of 3 years, shall be exempted from the payment of import duties upon the request of the interested person.
2. The exemption from import duties, specified at line 1 shall not be granted when compensatory products which come as result from the placement of the goods under customs regime of passive improvement are introduced into the customs territory.

Chapter 6 Export

Article 38 General provisions

1. Export is a customs regime under which goods are brought outside of the

customs

territory without an obligation to return them to this territory.

2. Shall be admitted for export the goods produced in the country, as well as those imported and released into free circulation previously, except for the goods to which some prohibition measures in accordance with the economic policy apply.

Article 39 Conditions for goods export

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 40. Release of goods placed under customs regime of export

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.

Article 41. Temporary goods' export

1. Local goods can be temporarily exported in the case when they are supposed to be reintroduced into the country without any modifications, except for their natural depreciation.

2. The customs body shall fix the term in which the goods have to be reintroduced or to be placed under another customs destination. The approved term has to allow for the realization of the aim of the utilization, but shall not be longer than 3 years.

3. The government, upon the request of the bearer of the operation, in exceptional cases, seriously grounded, can prolong the initial term of reintroduction of the goods.

Chapter 7

Transit

Article 42. General provisions

1. Transit is a customs regime under which the goods are transported in the customs territory under customs supervision from one customs body to another, without lifting the imports and export fees and without applying the economic

policy measures, if the legislation does not provide otherwise.

2. The timeframe of transit shall be established by the customs body but can not be larger than 8 days from the moment of crossing the customs border.

3. The holder of the transit customs regime is the person under whose responsibility the customs operation takes place. He is obliged to submit to the initial customs body a customs transit declaration.

4. The goods which are prohibited to enter Moldova or restricted to enter can not be placed under the customs regime of transit, unless the national legislation that regulated the transit of these types of goods is respected.

5. The goods processed for export at an internal customs body shall be placed under customs regime of transit until they reach the border customs body.

Article 43. Conditions of placement of goods under transit customs regime

1. When placing the goods under transit customs regime, the goods have to meet the following criteria:

a) not to be used in other aims than that of transit;

b) to be transported to the destination customs body within the term established by the departure customs body, depending on the type of transport, distance, and weather conditions, etc.

2. In case when the holder of the transit operation performed with his own transport mean, can not guarantee the respect of the customs legislation, the customs body is entitled to grant him the transit customs regime provided that certain conditions are respected: the vehicle is endowed correspondingly, performance of transport of goods by another carrier or with customs accompaniment. The expenses related to these actions shall be borne by the transporter.

Article 44. Authorization for placement of goods under transit customs regime

The goods can be placed under transit customs regime only with the authorization of the customs body and with the respect of the provisions of art. 43, except the cases provided for by the law.

Article 45. Ending of the transit customs regime

The transit customs regime shall end when the goods are presented, together with the accompanying documents, to the destination customs body, in unchanged estate, except for the natural losses related to the transportation and storage in good conditions.

Article 46. Accompanying documents

1. The accompanying documents shall be presented to the destination customs body in the order of presentation of the goods.

2. In case when the destination customs body is an internal body, upon the request of the declarant, the goods may be placed under another customs destination.

Article 47. Damaging of the goods or force majeure

1. In the event of an accident or force majeure goods may be unloaded. In such a case

The owner (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 48. Liability of the holder of the transit operation

1. The carrier shall be responsible for the transshipment of goods through the customs territory. He is obliged to present, within the established term to the destination customs body, the goods with the identification means applied by the customs authority untouched.

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.

Article 49. Respect towards the international legislation

In case of use of the transit procedure in accordance with the international

agreements to which Moldova is part, the customs body shall accept them without issuing internal documents.

Chapter 8

Customs warehouse

Article 50. General provisions

1. The customs warehouse is the place approved by the customs body and under its supervision, where goods specified at line 2 can be deposited.
2. The customs warehouse regime allows for the deposit in one warehouse:
 - a) of foreign goods, without the application of import fees and measures of economic policy;
 - b) of local goods aimed for export.
3. The holder of the customs warehouse, following warehouse holder, is a legal entity that administrates the customs warehouse.
4. Warehouse depositor is the owner of the warehouse customs declaration, on the basis of which the goods are placed under the regime of customs warehouse.

Article 51. General conditions of placement of 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 52. Types of customs warehouses

1. A customs warehouse can be public or private.
2. The public customs warehouse is available to any person for good' s depositing.
3. the private customs warehouse is aimed exclusively at storage of the goods by the depositor

Article 53. Holder of the warehouse

1. The holder of the warehouse has the following obligations towards the customs body:
 - a) to fulfill the conditions of organization and functioning of the customs warehouse established in the authorization;

b) to insure the supervise of goods in such a manner that the no one can steal them from the customs control;

c) to insure the integrity of the deposited goods.

2. Administration of a warehouse are conditioned by the issue of an authorization by the Customs Service, except for the case when the customs body itself administers the customs warehouse.

Article 54. Customs Warehouse authorization

1. In order to obtain a warehouse authorization, the solicitor has to submit, in written, a request which contains the necessary information for the issue of the authorization, and particularly to prove that there is an economic ground for warehousing.

2. The warehouse authorization shall be issued only to legal persons from Moldova.

Article 55. Guarantee conditions

1. The customs body requests the depositor the constitution of a guarantee that insures the payment of the customs obligation that could arise in the time of performance of the corresponding regime of the goods placed in warehouse.

2. the customs body requests, for the goods which are in warehouses administered by them, that the guarantee constituted by the depositor with the aim of concluding the operation in the established term. In case when the warehouse operation does not end in the established term, the customs body shall proceed, ex officio, to the conclusion of the operation and shall lift the import fees, after which the operation shall be deleted from evidence.

Article 56. Operations performed with the goods placed in customs regime of warehouse.

1. The goods placed under warehouse customs regime can be subject to the following operations:

a) to insure their integrity;

b) to prepare, with the agreement of the customs body, for selling and transportation (packaging, marking, loading, unloading, etc).

2. The operations performed with the goods placed under warehouse customs regime can not modify their technical, quality or quantity parameters.

Chapter 9

Active improvement

Article 57. General provisions

1. The customs regime of active improvement allows for the following goods to be used on the territory of Moldova in one or more processing operations:

- a) foreign goods aimed at their taking out from the customs territory as compensatory products without lifting the import rights and without application of economic policy measures, if the legislation does not provide for otherwise;
- b) the imported goods and placed in free circulation if these are taken out from the customs territory as compensatory goods. In this case, the customs regime of active improvement shall be performed with the payment of import rights and their restitution at the moment of export.

Article 58. Used terms

In the sense of the custom regime of active improvement, the following terms shall be used:

- 1) suspension system customs regime of active improvement as provided for by art 57 letter a);
- 2) restitution system – customs regime of active improvement as provided for by art 57 letter b);
- 3) improvement operations such as:
 - a) goods processing, including installation, assembly, and adjustment to other goods;
 - b) goods transformation;
 - c) repair of goods, including their restoration to initial form, elimination of flaws, adjustment;
 - d) utilization, in accordance with the customs regulations, of some goods which are not compensatory ones, but which allow or facilitate the production of processed products even if such goods are fully or partially consumed in the course of improvement.

Article 59. Authorization for active improvement

1. The authorization for active improvement shall be issued upon the request of the person that performs the active improvement or which is responsible for its performance.
2. Authorization for goods active improvement in the customs territory shall be issued only to legal entities from the Republic of Moldova, according to the legislation.
3. The customs bodies shall specify in the authorization the timeframe in which the compensatory products have to be exported or re-exported or to be given another customs destination approved by the custom. When establishing this timeframe, the time needed for the performance of improvement operations

and export of the compensatory products shall be taken into account.

4. The timeframe mentioned at line 3 shall commence from the date when the goods are placed under the customs regime of active improvement. The custom bodies can prolong this term in the basis of a well grounded request from the owner of the authorization.

Article 60. The import of goods in case of the system of compensation through equivalency

In the case when the system of compensation through equivalency and anticipated export is being applied, the custom bodies that specify the timeframe in which the foreign goods have to be imported. This timeframe commences from the moment of acceptance of the export declaration for the compensatory products obtained in the corresponding equivalent products.

Article 61. Output share

The output share of the active improvement shall be established by the titular of the operations on the basis of the corresponding documents.

Article 62. Special provisions regarding the refund system

1. In the case of customs regime of active improvement with refund, the provisions regarding the compensatory products obtained from equivalent goods shall not be applied.

2. The titular of the authorization of active improvement can request the refund of the import rights, except for the taxes for custom procedures, at the moment when he proves that the compensatory products have been exported. The timeframe in which the refund can be requested shall be established in accordance with the legislation.

Chapter 10

Transformation Under Customs Control

Article 63. General provisions

1. The regime of transformation under customs control allows for the foreign goods to be used on the territory of Moldova for operations that change their nature or condition, without lifting of import rights and without applying the economic policy measures, and that the products resulted from such operations could be put in free circulation with the payment of the import right as established for these goods.

2. The list of the cases in which the transformation regime under customs control can be used shall be established in accordance with the legislation.

Article 64. Authorization of transformation under customs control

1. The authorization for transformation under customs control shall be issued upon the request of the person that performs the active improvement or which is responsible for its performance.
2. Authorization for goods active improvement in the customs territory shall be issued to legal entities from the Republic of Moldova, only if:
 - a) the import goods can be identified I the transformed products;
 - b) the goods, after the transformation will not be re-brought to the initial form in which they were before their placement I this customs regime;
 - c) use of the customs regime can lead to avoiding of the effect of the regulation regarding the origin and the quantity restrictions applicable to imported goods;
 - d) the necessary conditions are created in order for the customs regime to contribute to the creation and contribution of the transformation activity of goods in Moldova without infringement of the interests of local producers of similar goods (economic conditions).
3. The customs bodies specify in the authorization the timeframe in which the transformed products have to be exported or to be given another customs destination approved by the custom. When establishing this timeframe, the time needed for the performance of transformation operations and export of the compensatory products shall be taken into account. The custom bodies can prolong this term in the basis of a well grounded request from the owner of the authorization.
4. The timeframe mentioned at line 3 shall commence from the date when the goods are placed under the customs regime of transformation under customs control.

Article 65. Customs obligation

In case when a customs obligation arises for the goods found in the same condition or for products found in an intermediate transformation condition comparing with what has been provided for in the authorization, the value of this obligation shall be set on the basis of the taxation elements that correspond to the import goods at the date of acceptance of the customs declaration regarding the placement of goods under customs regime of transformation under customs control.

Article 66. Preferential tariff treatment

1. In the case when, at the date of placement under customs regime of transformation under customs control, the import goods were fulfilling the conditions of a preferential tariff treatment and when this treatment is applicable also to the products identical with the transformed ones at the moment of their placement into free circulation, the import rights related to the transformed products shall be calculated on the basis of the tax applicable to the respective treatment.

2. If, at the date of placement under customs regime of transformation under customs control, the import goods were fulfilling the conditions of a preferential tariff treatment, but within the limits of some tariff limits, the application of the tax specified at line 1 regarding the transformed products, is, additionally, due to the condition that the respective tariff treatment shall be applicable to the import goods and at the moment of acceptance of the customs declaration of placement into free circulation of the transformed products. In this case, the comparison will be performed with the contingents provided for the import goods, which exist at the moment of acceptance of the customs declaration of placement into free circulation of the transformed products, and not with the contingents set for the goods identical with the transformed ones.

Chapter 11

Temporary admission

Article 67. General provisions

1. The customs regime of temporary admission allows for the use on the territory of Moldova, with partial or total suspension of import fees and without application of economic policy measures, of foreign goods aimed for re-export in the same condition, except for their natural wear.

2. For the entire duration of the temporary admission customs regime, the goods have to remain in the property of the foreign person. They can not be sold, rented, sub-rented, given as pledge, transferred or put at the disposal of another person on the territory of Moldova, unless with the agreement of the customs body, after the payment of the import fees and performance of customs procedures of release into free circulation, except for the derogations provided for by the present chapter.

3. The goods introduced on the basis of an international financial leasing shall be placed under temporary admission regime, with total suspension for payment of the import fee and exemption from the duty of guaranteeing the customs obligation.

Article 68. Authorization of temporary admission of goods

The customs body shall authorize the temporary admission only of goods that

can be identified and are not prohibited to be introduced in Moldova.

Article 69. The term of placement of goods into temporary admission regime

1. the customs bodies shall establish the term in which the imported goods have to be re-exported or to be granted another customs destination approved in the customs. This term can not be larger than 3 years from the moment of their placement under the regime of temporary admission.

2. In exceptional circumstance, the Customs Service, upon the grounded request of the solicitor, can prolong the term specified at line 1, for the authorization use of goods.

3. The term of placement under the temporary admission customs regime of goods placed on the basis of an international financial or operational leasing contract, shall be set according to the duration of the contract but can not exceed 7 years.

Article 70. The use of the system of total suspension

The cases and conditions in which the temporary admission customs regime can be used with the total suspension of import fees shall be established in accordance with the national legislation and the international agreements to which Moldova is part.

Article 71. The use of partial suspension system

1. The goods property of a foreign person that do not correspond to the provisions of art. 70 can be placed, with the aim of temporary admission, only under the regime of temporary admission with partial suspension of import fees.

2. The amount of customs tax related to goods placed under the temporary admission custom regime with partial suspension of import fees shall be established at 5% for each month or part of the month for which the goods were placed in temporary admission regime, from the amount of customs tax that ought to be paid for the mentioned goods if they were released into free circulation, at the date when they were placed under the temporary admission regime. The lifting of the established customs tax shall be done at the conclusion of the regime temporary admission, taking into account the exchange rate of the national currency at that date, for the whole period of temporary admission with partial suspension of import fees. It can not exceed the amount to be paid in case the same goods were imported.

Article 72 Transmission of the temporary admission regime

In case when the holder of the temporary admission regime decide to transmit the regime, each of the owners shall pay the import fees related to the period

of use of the goods. When within the same month, the use of the good has been performed by both holders, the import fees shall be paid by the first.

Article 73. Release into free circulation of goods

1. The goods placed in customs regime of temporary admission can be placed into free circulation only after the payment of the import fees. In this case the amount of import fees shall be determined on the basis of the taxation elements and other payments in force at the placement of the goods under regime of temporary admission. The exchange rate used for the national currency will be that of the date of performance of formalities if release into free circulation.

2. In case of release into free circulation of a leasing object, as result of performance by the lessee of the option of purchase of the good at the expiry of the contract and the total payment of the leasing amounts, the calculation basis of import fees shall be the residual value, in case of financial leasing, and, respectively, the value of property transfer, in case of operational leasing, as agreed by the parties.

Chapter 12

Passive improvement

Article 74. General provisions

1. Passive improvement is a customs regime when the goods placed in free circulation are taken out of the territory of Moldova for processing or transformation, with total or partial exemption from the payment of import fees.

2. The temporary export of goods aiming at passive improvement triggers the application of economic policy measures provided for the definite export of goods.

Article 75. Passive improvement operations

1. Goods placed under the customs regime of passive improvement can undergo the same operations provided for the customs regime of active improvement.

2. For some operations of passive improvement of goods, the Government can lay down some restrictions.

Article 76. conditions which exclude the placement of goods under the customs regime of passive improvement

The following goods can not be placed under the customs regime of passive improvement:

- a) goods which, by their taking out from the customs territory, cause ground for the exemption from import fees or for the refund of the paid import fees;
- b) goods which, before being taken out of the customs territory, have been imported with total or partial exemption of import fees until the expiry of the exemption terms;
- c) other goods, in some cases provided for by the legislation.

Article 77. Authorization for passive improvement

1. Passive improvement of goods shall be performed on the basis of the authorization issued by the customs body, in accordance with the legislation.
2. the authorization for passive improvement shall be issued to legal entities from Moldova provided that the following conditions are respected:
 - a) the customs body can determine that the compensatory products have been obtained from the exported goods in order to be processed;
 - b) the passive improvement of goods can not cause damage to the national economy.

Article 78. Time limit for passive improvement

The customs body shall fix the time limit in which the compensatory products will be reintroduced into the customs territory. When establishing this term the length of the passive improvement process, justified from the economic point of view, shall be taken into account. Upon the request of the holder of the customs regime, the customs body can prolong the time limit, in well grounded cases.

Article 79. the amount of products resulted from the passive improvement of goods

The Customs Service can establish, in customs aims, the mandatory amount of goods that have to result from the passive improvement of goods.

Article 80. Export fees

The goods placed under customs regime of passive improvement shall be applied with export fees, with their ulterior refunding, except for the tax for customs procedure, if the compensatory products are introduced into the customs territory and if the provisions of the present code and other legal acts are respected.

Article 81. Exemption from import fees of compensatory products

1. Compensatory products can be exempted, partially or totally, from the import fees, except for the tax for customs procedures, if these are imported by the

holder of the authorization of passive improvement.

2. In case when the aim of the operation of improvement is the repair of previously imported goods, these, at the conclusion of the operation, are placed into free circulation with total exemption of import fees, if the customs authorities establish that the goods were repaired free of charge, on the basis of a contractual or legal obligation that results from a guarantee or due to a fabrication deficiency.

3. The provisions of line 2 shall not apply in case when the deficiency was a known fact at the moment of release into free circulation of the goods for the first time.

4. In case when the aim of the passive improvement operation is the repair of temporary export goods, and such a repair is performed for a payment, the reintroduction of the goods shall be made with partial exemption of the import rights. The exemption shall be granted by determining the value of the applicable fees on the basis of the taxation elements related to the compensatory products at the moment of acceptance of their release into free circulation, their value at customs being considered equal with their repair costs.

Article 82. Replacement goods of the same standard

1. The passive improvement regime can be also performed by replacing of an imported good which is in free circulation, in case when instead of the compensatory product is imported a replacement product of the same standard.

2. A replacement product of the same standard are replacement goods that have to fit the same tariff code and to have the same commercial and technical characteristics as the compensatory product.

Article 83. Anticipated import

1. The customs body can allow for the replacement products, specified at art 82, to be imported before the temporary export of goods, within the conditions stated in the authorization. The anticipated import shall be performed only provided that a guarantee that covers totally the amount of import fees is being established.

2. In the temporary export products have been used before this export, the replacement products have not to be new products. The customs body can grant derogations from the norm if the replacement products even if new, have been delivered free of charge.

3. In case when the passive improvement operation with anticipate import implies the partial exemption from import fees, the taxation elements used for determination are those in force at the time of registration of the customs declaration of temporary export.

4. In the case of anticipated import of replacement products, the temporary

export of goods has to be performed within at most 2 months from the date of registration of the customs declaration of import of these products.

5. In grounded cases, upon the request of the holder of authorization, the customs body can approve the prolongation of the term specified at line 4.

Article 84. Non-return of the goods exported for processing or of the compensatory products due to their destruction or loss.

The holder of the passive improvement authorization of goods that has not returned the goods or has not imported, within the established time limit, the products resulted from the passive improvement, shall not be held liable only if the destruction or the loss of the goods or compensatory products has been caused by their damaging by a force majeure, fact confirmed by the respective body of that country.

Chapter 13

Free Zone (Free Enterprise Zone)

Article 85. General provisions

The free zone is a part of a customs territory in which the foreign goods are introduced and used without any customs duties or taxes charged thereon and without applying economic policy measures, according to the procedure established by the present code and other legal acts, provided law does not say otherwise, and the local goods are introduced and used with the respect of the conditions established for the customs regime of export.

Article 86. Establishment of the free zone

The free zone shall be established in accordance with the legislation.

Article 87. Operations performed with the goods placed in the free zone

1. Goods placed in the free zone can undergo such operations as productions, trade, and others, except for retail selling, with respect of the present code and other normative acts.

2. The restrictions and prohibitions towards performance of operations with goods which are introduced into the free zone are established by the legislation.

Article 88. The term of placement of the goods in the free zone

The placement of the goods in the free zone is unlimited in time.

Article 89. Insurance of respect of the customs legislation in the free zone

1. The customs body controls the goods which are introduced, which are inside or are taken out of the free zone. The goods shall be presented to the customs body, upon request.
2. The customs processing of the goods which are introduced, which are inside or are taken out of the free zone shall be performed in accordance with the procedure established by the Customs Service.
3. Any construction work within the free zone shall be performed with prior authorization of the Customs Service.

Article 90. Evidence of the goods placed in the free zone

The person that performs operation with the goods placed in the free zone is obliged to keep evidence of the goods which are introduced, which are inside or are taken out of the free zone, as well as of the goods fabricated, processed, transformed, procured or sold and to present to the customs body a report in accordance with the procedure established by the Customs Service. All modifications that these goods suffered have to be shown in the report.

Article 91. 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 92. Customs Fees Payment Responsibility

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

Chapter 14

Duty free shop

Article 93. General provisions

1. Duty free shop is a customs regime whereby the goods are sold under customs control, without being subject to customs duties and taxes and the economic policy measures, if the legislation does not provide otherwise, in specially designated places in the international airports, on the board of airplanes as well as in places specified at art. 97 line 1.

2. The placement of goods in the duty-free shop shall be performed without lifting the import fees, if the legislation does not provide otherwise.

3. In the duty free shops, the goods shall be sold for Moldovan LEI or foreign currency, (in cash or travelers' checks), as well as by means of bank cards, exclusively to persons going outside of the Republic of Moldova who had been cleared through the customs and had their identification documents checked.

Article 94. Conditions of placement of goods in the duty-free shops

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 in the international airports, as well as on the boards of the airplanes which fly on international destinations, exclusively to passengers who have passed the customs control according to art. 93.

3. Goods delivered to the duty-free shop for selling shall be placed under customs regime of export.

Article 95. Activity authorization of the duty-free shop

1. The duty-free shop can be set up by a legal entity licensed by the Ministry of Economy and Trade with the prior agreement of the Customs Service, as well as with the authorization of the National Bank of Moldova for commerce with goods for foreign currency.

2. The validity of the duty free shop authorization placed in the international airport or on the airplane shall not be longer than 5 years.

3. The duty free shop authorization can be canceled, revoked or suspended by the Ministry of Economy and Trade on the basis of the material regarding the breach of the provisions of the present code, presented by the customs body, as well as in other cases provided for by the legislation.

4. The price of the activity authorization shall be established by the legislation.

Article 96. Customs Fees Payment Responsibility

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

Article 97. Diplomatic Duty Free Shops

1. Diplomatic duty free shops may be established in Chisinau, to serve some categories of foreign persons specified at chapter VI of the present code, diplomatic missions and their staff. The trade in these shop will be performed on the basis of the CD (corp diplomatic) identity cards, issued by the Ministry of Foreign Affairs and European Integration. Trade will be performed in usual amounts in retail, aimed for personal and family use, without being used in aims of re-selling. The foreign representations can also purchase goods in solicited amount, on the basis of previously made orders, with the notification of the Ministry of Foreign Affairs. The way of establishment and functioning of the duty-free shop and the way of trading with goods therein shall be established by the Government.

2. The authorization for establishment of the duty-free shop for the service of the diplomatic staff shall be issued by the Ministry of Economy and Trade with the prior agreement of the Customs Service, as well as with the authorization of the Ministry of Foreign Affairs and European Integration regarding the necessity and the place of placement of the shop.

Chapter 15

Re-export

Article 98. General provisions

1. Re-export is the customs destination that consists of taking out of the foreign goods from the customs territory without lifting the export fees and without application of economic policy measures, in accordance with the present code and other legal acts.

2. The goods that have not been customly processed, but introduced into the customs territory may as well be re-exported.

Article 99. Peculiarities of re-export

The national legislation, as well as the international agreements to which

Moldova is part, can introduce additional conditions regarding the re-export of goods.

Chapter 16 Destruction

Article 100. General provisions

1. Destruction is a customs destination under which foreign goods are destroyed under the customs control, 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 Service. No permission shall be issued if goods destruction may cause significant environmental damage and in other events determined by law.

Article 101. Goods Destruction Costs

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

Article 102. Waste from Goods Destruction

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

Chapter 17 Abandonment in favor of the state

Article 103. General provisions

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 104. Costs Related to Goods Abandonment to the State

The goods abandonment to the state does not imply the bearing of the costs by the person which performs the abandonment.

Chapter 18 (excluded by the Law nr. 11-XV from 17.02.05)

Chapter 19

Passing through the customs border of means of transport and some categories of goods

Article 114. Passing through the customs border of means of transport

1. The transfer over the customs border of means of transport shall be performed in accordance with the customs regimes applied to the means of transport.
2. The means of transport that pass the customs border shall stop in the places provided for by the customs body. If the transport unit does not respect this provision, the customs body is entitled to stop it forcefully.
3. the duration of stationing of the transport unit is established by the customs body depending of the time necessary for the customs processing, performing of the customs control, and other types of control.
4. Leaving of the transport unit from the place of stationing is only possible with the permission of the customs body.
5. the customs body shall establish the time and the place in which the transport unit passes through the customs border.

Article 115. Transfer through the customs border of currency and other currency values

Transfer through the customs border of currency and currency values shall be performed in accordance with the legislation.

Article 116. Transfer through the customs border by natural persons of goods that are not aimed for commerce

1. Goods that are not aimed for productions or other commercial activities can be transferred through the customs border by natural persons by a simplified procedure, established by the Customs Service. This procedure can include total or partial exemption from import or export fees, except for the tax for customs procedures, establishment of some single customs tariffs and non-application of economic policy measures in accordance with the legislation.
2. the goods destination shall be established according to their amount, value, ground on which the natural person transfers them through the customs border, if there are no reasons to consider that these goods are aimed for personal or family use.

Section III

Import and export fees

Chapter 20 General provisions

Article 117. Import and export fees

In case of transfer of goods over the customs border and in other cases provided for by the legislation, the following shall be lifted as import and export fees:

- a) customs tax;
- b) VAT;
- c) Excise stamps;
- d) Tax for customs procedures;
- e) Tax for issue of the authorization and tax for renewal of the authorization;
- f) Tax for participation at customs auction;
- g) Other fees provided for by the legislation.

Article 118. Customs Duty

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

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. The fee for customs procedures shall be paid at the use of any customs destination, except for the abandon to the state, if the law does not provide otherwise.

3. Proceeds from the customs services shall be deemed extra budgetary proceeds and shall be fully used to fund the customs system operation.

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, as well as the fees that shall be paid at the time of import, not taking into account the excise stamps and the VAT.

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. This way of calculation shall not be applied for cases specified at art. 65 and 73.

3. By derogations from the provisions of line 2, the import fees, in the case of release into free circulation of an object of the leasing, shall be calculated based on the tariffs and quotas existing at the time of expiry of the leasing contract and integral payment of the leasing payments.

4. As date of payment of the import and export fees, except from their payment via bank cards, shall be considered the date of submission by the importer (declarant), exporter (declarant) or by a third party of the monetary means to the respective accounts of the central Treasury of the Ministry of Finance, fact confirmed by a treasury extract.

5. 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. The debit of the respective bank card shall be confirmed by the check (receipt) of payment with bank card, performed at POS terminal or other utility for the use of bank cards, a receipt which is issued to the card holder. The payment of the import or export fees which is performed through the bank cards can not be annulled unless with the agreement of the respective service of the Customs Service.

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, which is in force at the time of granting of the prolongation or payment by installments, 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. General provisions applicable to the customs obligation

1. The amount of import or export fees shall be established on the basis of the taxation elements set at the date when the customs obligation arises. The fines and penalties relate to the import or export fees and can arise after the customs processing procedure.

2. In case when the date of appearance of the customs obligation is not possible to exactly determine, the date that shall be taken into account for the establishment of the taxation elements relating to those goods, is the date when the customs body finds out that goods are in a situation that causes the appearance of a customs obligation. If at the moment of finding out, the customs bodies possess an information that states the possibility of appearance of those circumstances earlier, the amount of import or export fees shall be determined on the basis of some taxation elements that exist at the farthest date that can be established using the acts that they dispose of.

3. The determination of a customs obligation shall be done in national currency. In case when for the establishment of the latter a conversion into a foreign currency is necessary, the exchange rate shall be the one set by the National Bank of Moldova at the date of appearance of the customs obligation.

4. For the suspensive customs regime that does not end in due term, the customs obligation becomes a must and shall be fulfilled through the execution by the customs body of the established guarantee.

5. The customs payer shall take knowledge of the amount of the customs obligation through the customs declaration accepted and registered by the customs body.

6. In case of ulterior differences or of a decision ex officio, without a customs declaration, of a suspensive customs regime, the payer shall be notified about the new customs obligation through the act performed by the customs body.

7. The customs declaration and the notification act are executor acts that shall be executed by the bank without acceptance, and validation, upon the simple request of the customs body. In case when the bank does not respond to the request of the customs body in the shortest possible term, this has the right not to accept in the future the payment or guarantee instruments issued by this bank.

8. In case when the goods are retained by the customs body, the payment of the customs obligation shall be suspended until the final establishment of the juridical regime of these goods.

9. Through indirect representation, in the sense of the present chapter, one should understand the situation when the importer or exporter acts on behalf, or on the empowerment of another person, but the commercial act is being realized as if it was realized on his own name.

Article 127/1 Measures to Ensure Customs Fees Payment

1. Payment of customs fees in the event of tax holidays may be secured by a guarantee issued by the bank agreed by the customs body.

2. In order to insure the payment of the customs obligation, in case when, in accordance with the customs regulations, is requested the constitution of a guarantee, the customs body has the right to request its presentation by the customs payer or by the potential customs payer. The customs bodies are entitled to authorize the establishment of a guarantee by a third party.

3. In justified cases, for some customs destinations there can be granted exemptions from the guarantee of the customs obligation, on the basis of a methodology elaborated by the Customs Service in accordance with the legislation.

4. In case when the law provides for the constitution of a guarantee at choice, such a demand of a guarantee is left to be decided by the customs bodies and as long as these do not have the surety that the customs obligation that exists or can appear will be paid in due time. The value of such a guarantee is established at a level that allows for the cover of the respective customs obligation at any time.

5. The guarantee specified at line 2 shall be requested:

- a) at the time of application of the customs regulations that request the constitution of such a guarantee; or
- b) at any ulterior date when the customs authorities are not certain that the customs obligation that exists or can appear will be paid in due time.

6. The customs bodies shall establish the value of such a guarantee at a level equal to:

- a) the exact value of the customs obligation or respective debts when the value can be exactly established at the time of requesting the guarantee.
- b) the maximum value as it was established in other cases.

7. Upon the request of the payer or a third party, the custom bodies shall

allow for the constitution of a global guarantee, that will cover two or more operations for which an obligation has or can appear.

8. when constituting a global guarantee for customs obligations whose value can be modified in time, the value of such a guarantee shall be set at a level that allows for the cover of the obligation at any time.

9. The guarantee can be constituted through a monetary deposit or a guarantee letter, issued by a bank agreed by the customs body.

10. The monetary guarantee shall be realized by depositing of an amount of money in lei or by issuing some discount instruments and securities, accepted by the customs body.

11. The solicitor has the freedom to choose among the types of guarantees provided by the present article. At the same time, the customs bodies can refuse to accept the type of guarantee proposed in case when this is incompatible with the proper functioning of the respective customs regime. The same thing is valid regarding the already established guarantee. The customs bodies can request that the type of guarantee chosen is maintained for a certain period of time.

12. If in the time of performance of the customs regime, the custom bodies establish that the constituted guarantee does not assure the payment of the customs obligation in the provided term or that this guarantee is not sufficient anymore to ensure the payment, they can request the customs payer or the third party to establish an additional guarantee or to replace the initial guarantee with a new one. In case of refusal, the custom body is entitled to prohibit the performance of other customs operations until the clearance of the situation.

13. The customs payer or the third party can request the restitution of the guarantee which is available only at the date when the customs obligation ends or can not appear anymore. The request of restitution can be as well partial.

Article 127/2 Appearance of the customs obligation upon the introduction

1. Upon the introduction of the goods into the customs territory, the customs obligation can appear if:

a) goods for which import fees have to be paid are released into free circulation;

b) goods are placed under the regime of temporary admission with partial suspension of import rights.

2. In the case specified at line 1 letter a), the customs obligation appears at the date of registration of the customs declaration of import, and in the case specified at line 1 letter b), the customs obligation appears at the date of registration of the customs declaration of re-export.

3. The customs payer is the holder of the customs declaration. In case of an indirect representation, the person on whose behalf the customs declaration has been issued is also a customs payer. At the same time, any persons that

have offered information necessary for the completion of the customs declaration, or have redacted it, become custom payers together with the holder of the declaration, if these knew or should have known that the respective information was false or incorrect.

Article 127/3 Appearance of the customs obligation at the illegal introduction of goods

1. When goods are introduced illegally into the territory of Moldova, the customs obligation arises at the moment of their introduction.
2. A customs payer shall be the person that introduces the goods illegally. Together with the payer, shall be held liable:
 - a) persons that have participated at the illegal introduction of goods and who knew or should have known that their introduction is illegal;
 - b) persons that have obtained or possessed the respective goods and who knew or should have known that their introduction is illegal;
3. By illegal introduction, in the sense of this article, one should understand the situation when goods to which import fees apply, have not been totally or partially subdued to customs procedures.

Article 127/4 Appearance of the customs obligation at the illegal taking out of the goods from customs supervision

1. When illegally taking out the goods to which import fees apply from the customs supervision, the customs obligation appears at the date when the goods were taken out from the customs supervision.
2. A customs payer is the person that takes out illegally the goods from the customs supervision. Together with the payer, shall be held liable:
 - a) persons that have participated at the illegal taking out of goods from the customs supervision and who knew or should have known that their taking out is illegal;
 - b) persons who have obtained or possessed the respective goods and who knew or should have known, at the time of purchase or receipt of those goods, that their taking out from the customs supervision is illegal;
3. If the customs obligation has appeared for a good that benefits or could have benefited from a preferential tariff treatment, the amount of customs obligation shall be determined by the application of this preferential treatment.

Article 127/5 Appearance of the customs obligation in the case of non-execution of some obligations

1. The customs obligation appears when:
 - a) some obligations resulted from the storage of the goods in the temporary

deposit are not performed;

b) In case of non-performance of one of the conditions established by the customs destination under which the goods were placed;

c) In case when the goods are used in other aims than those established by the final destination of these, if in such case they benefited from the favorable tariff treatment.

2. In cases specified at line 1, the customs obligation arises at the date of appearance of the respective situations.

3. A customs payer in this case will be the holder of the customs declaration of placement of the goods into temporary deposit or the holder of the customs destination under which the goods were placed.

4. If the customs obligation has appeared for a good that benefits or could benefit from the preferential tariff treatment, the amount of the customs obligation shall be determined by application of a preferential treatment.

Article 127/6 Appearance of the customs obligation for goods placed in a free zone

1. For goods that are placed in a free zone, and which disappear, are consumer or are used in other aims than the ones provided by the customs regulation applicable in this zone, the customs obligation shall arise at the date when they disappear, are consumed or used.

2. The person that has committed one of the facts specified at line 1 becomes a customs payer. Together with the payer, shall be held liable any person that knew or should have known that the applicable customs regulation have not been respected.

3. In case when the persons specified at line 2 can not be identified, a customs payer shall be considered the last person, in whose possession the goods where.

Article 127/7 Appearance of the customs obligation at the introduction of prohibited or restricted goods

1. The customs obligation shall appear in the case of introduction into the territory of Moldova of goods which are prohibited or restricted.

2. The provisions of line 1 shall not apply in the case of introduction of fake banknotes or coins or of psychotropic or narcotic substances that aim to be destroyed, except for those introduced according to the legal provisions regarding their circulation in medical, scientific or other aims provided for by the legislation.

Article 127/8 Appearance of the customs obligation at the export of goods included in the customs declaration

1. The customs obligation arises at the export of goods when to these export

fees apply and are included into the customs declaration.

2. In such a case, the customs obligation appears at the date of registration of the customs declaration

3. A customs payer shall be the holder of the customs declaration. In the case of an indirect representation, the person on whose behalf the declaration was performed shall also be considered a customs payer. At the same time, any person that offered the necessary information for the performance of the customs declaration or which has redacted it, shall become a customs payer, if he/she knew or should have known that the respective information is false or incorrect.

Article 127/9 Appearance of the customs obligation at the export of goods without a customs declaration

1. The customs obligation shall arise at the taking out of the goods from the territory of Moldova without a customs declaration if to these goods export fees apply.

2. In such a case, the customs obligation appears at the date of export of the goods from the country's territory.

3. A customs payer shall be the person that has exported the goods or any other person who has participated at such an action and who knew or should have known that the customs declaration had not been submitted and ought to have been.

Article 127/10 Appearance of the customs obligation when the export conditions are not fulfilled

1. The customs obligation appears in case of non-fulfillment of the conditions in which the taking out of the goods from the territory of Moldova with total or partial exemption from export fees was allowed.

2. The customs obligation appears at the date when the goods reach a different destination than the one they were allowed to be exported for with total or partial exemption from export fees, if the customs body can not determine this date, upon the expiry of the term established for proving that the conditions for such an exemption were fulfilled.

3. A customs payer is the holder of the customs declaration. In case of an indirect representation, the person on whose behalf the declaration was performed shall also be considered a payer

Article 127/11 Appearance of the customs obligation in other cases

1. The customs obligation appears, both at import and export, in the following cases:

a) when after the performance of the customs processing procedures and granting the customs release, is found out that the information contained in the

customs declaration have lead to the establishment of a diminished customs obligation;

b) when one or more conditions that regulated the placement of the goods under a customs destination have not been respected;

c) when the establishment of the favorable tariff treatment, depending of the destination or the final use of the goods, was not justified when granting the customs release.

2. The customs obligation arises at the date of registration of the customs declaration of placement of goods under a customs destination.

3. In cases specified at line 1, a customs payer shall be the holder of the customs declaration. At the same time, any persons that have offered the necessary information for the performance of the customs declaration or which has redacted it, shall become a customs payer, if he/she knew or should have known that the respective information is false or incorrect.

Article 127/12 The place of appearance of the customs obligation

1. The customs obligation appears at the place where the actions that have generated it were produced.

2. In case when this place can not be determined, the customs obligation shall be considered to have appeared at the place where the customs body established that the goods can or have generated it.

Article 128. End of the customs obligation.

1. The customs obligation shall end through:

a) its payment;

b) renounce of lifting, when they establish that the obligation false;

c) cancellation, as consequence of cancellation of the customs declaration;

d) expiry of the term of extinctive prescription;

e) insolvency of the customs payer, established through court;

f) definite confiscation of all goods;

g) destruction of goods on the order of the customs body or their abandonment in the favor of the state;

h) destruction or loss of the goods caused by force majeure

i) quantitative reduction of the goods, as result of some natural factors, for the part that corresponds to the decrease percentage

2. Ending of the customs obligation in cases specified at line 1 letters g)-I) shall be performed only when the situations happened before the granting of

the customs release.

3. Ending of the customs obligation through compensation shall be performed at the initiative of the customs body (without the agreement of the customs payer), through transfer in the account of the obligation of the amounts extra paid, registered at the respective imports fees or other payments.

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 service is authorized to pass and present to the respective bank a decision to suspend

banking transactions related to the payer's expenses until full repayment of debt by

the payer. The bank, upon the appearance of the financial means on the account, is obliged to immediately notify the customs body that issued the order of suspension of operations at the bank account of the customs payer.

6. The non-payment in due time of the customs obligation triggers, in addition, the suspension of performance of other customs operations by the respective customs payer until the time of payment of the customs obligation in the conditions established by the customs regulation. In case of litigation, the contestation of the additional customs obligation or the appeal to the court regarding the decision of the customs body does not suspend the payment of the customs obligation and the application of additional measures according to the provisions of the present code, except for the case when the regulations of some laws expressly provide for this fact.

7. The customs body is obliged to take all measure for lifting the customs obligation from the customs payer and only when it is not possible, the customs obligation shall be lifted from the persons that are together held liable for the customs obligation.

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 service .

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 service .

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 service 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 service regulations.

2. The customs service 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 service .

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 service 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, 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 destination.

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 destination.
2. Preliminary operations are aimed at preventing bringing in and out of the 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, 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. Liability during preliminary operations

Before the placement of the goods under a certain customs destination, the person responsible for the goods, as well as for the payment of the import or export feed, is the owner of the customs regime of transit or the holder of the summary declaration, according to the case.

Chapter 24

Provisional storage

Article 149. Provisional storage

Goods, in the moment of their presentation to the customs body and before

their release into free circulation or at their placement under a certain customs destination, shall be placed in provisional deposit under customs supervision.

Article 150. The place of provisional storage

The provisional storage shall be performed in spaces equipped according to the provisions set by the Customs Service (provisional deposits).

Article 151. The owner of the provisional deposit

1. The provisional deposit shall be established by the customs body, by other structures subordinated to the Customs Service or by the customs broker.
2. In case when the goods need special storage conditions that can not be assured by the persons specified at line 1, the provisional storage can be performed at the destination place of the goods under customs supervision or in other places authorized by the customs body in the way provided for by the legislation.

Article 152. Goods that can be placed into 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 153. Documents Required to Place Goods in a Temporary Warehouse

1. The placement of goods in temporary warehouses shall be performed on the basis of the customs declaration
2. The customs body is entitled to request any identification documents of the goods placed into temporary warehouse

Article 154. 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 service .
3. the declarant or the customs broker who activates in the formers' name shall submit the brief declaration upon the presentation of the goods.
4. Upon the submission of the brief declaration, a guarantee for the goods

provisionally stored shall be established.

5. If the goods are placed under a customs destination in the established term, the brief declaration will not be performed and the goods shall not be introduced into the temporary warehouse.

Article 155. 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 Service reports on the goods and means of transportation stored in the warehouse in the manner determined by the customs service .

Article 156. Customs Authorities' Additional Rights with Regard to Temporary Warehouses

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

Article 157. Customs Fees Payment Responsibility

1. An entity that places goods and means of transportation in a temporary warehouse shall be responsible for payment of the customs fees.
3. In the cases provided for by the law, the lifting of the import or export fees can be performed from the account of the established guarantee for the goods temporarily stored.

Article 158. Duration of Temporary Storage

1. The goods can stay in the temporary warehouse at most 20 days, except for the cases provided by the present code. For some categories of goods, the Customs Service can establish a reduced duration.
2. The term of temporary warehouse shall be established by the holder of the temporary warehouse in agreement with the person that places into deposit the

respective goods, according to the necessary time for the submission of the customs declaration and to the specifics of the goods. The term of the temporary warehouse of the goods shall be stated in the brief declaration.

3. Upon the request of the declarant or of the customs broker that activates on his behalf, the customs body can prolong, with at most 60 days, the term set in the brief declaration.

Article 159. 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.

Article 160. Cease of the temporary warehouse

1. If until the expiry of the term specified in art 158 line 3, the declarant has not solved the situation of the goods temporarily stored, these shall be considered as abandoned in the favor of the state and shall be evaluated according to the law.

2. In case when the goods temporarily stored shall be destroyed, the expenses related to these shall be borne by the person that placed the goods into temporary warehouse. Together with this person, the holder of the temporary warehouse shall bear the costs, except for the cases when the temporary warehouse is established by the customs bodies.

Article 161 (excluded by the Law nr. 11-XV from 17.02.05)

Chapter 25

Customs broker

Article 162. Customs broker

1. Customs broker is a legal entity registered in accordance with law, licensed by the Customs Service to operate as a customs broker and who on behalf of third parties declares the goods, presents them to customs clearance and performs other customs operation.

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 authorization

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 service in accordance with law.

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

1. The customs broker is authorized on behalf of third parties to engage in any mediation operations in the customs field.
2. When exercising customs control and performing customs clearance, the customs broker shall fulfill all requests and legal conditions set by the customs bodies.
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 service 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 service .

5. The customs service 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 service 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 ensure 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. Authorization 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 authorization or specialist's qualification certificate, authorization 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

Chapter 26 excluded

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 destination 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, verbally or through action, 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 service .

Article 175. Place of Declaration

1. Goods, except those to which excise stamps apply shall be declared at the customs authority determined by the customs Service. 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.
4. The goods (production) imported and applied with excise stamps shall be declared at the moment of crossing of the customs border. Exception will be the goods introduced in relation with the change of the permanent living place or the goods received as inheritance, if confirmed in the established way.

Article 176. Customs Declaration Filing Deadlines

1. Customs declaration shall be filed within 72 hours following the crossing of the customs frontier. In case of formation of train lines in some stations of the Rail Roads of Moldova, the submission term can not be longer than 168 hours from the moment of crossing of the customs border.
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.
3. The term for declaring the imported natural gas and electric energy runs from the moment of crossing of the border until the date of 20th of the immediately following months.

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 service 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 service .
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 service 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 service 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 service is authorized to set a simplified procedure for declaring goods and means of transportation.

Article 184 Declaration through action of the auto transport means introduced on the territory of the Republic of Moldova by physical persons.

(1) By derogation from the provisions of the art.20, resident physical persons shall have the right to introduce on the territory of the Republic of Moldova auto transport means with exploitation term over 10 years, but the auto transport means classified at the tariff position 8703 and auto vehicles conceived for the transport of maximum 20 persons classified at the position 8702 with exploitation term over 7 years, only in the case when they will be declared through action and placed, for a period of up to 180 days under the customs regime of temporary admission, given that the following conditions are respected:

- a) auto transport means must be under permanent record-keeping in other states;
- b) at the moment of crossing the frontier of the Republic of Moldova, a guarantee sum (in national and/or foreign currency) in the amount equal to import rights must be transferred to the bank account of the Customs Service, opened in the bank authorized by the Customs Service, in case of auto transport vehicle placement under the import customs regime or the transport vehicle must be introduced on the territory of the Republic of Moldova in accordance with the provisions of the Convention regarding temporary admission, adopted at Istanbul, 26th of June, 1990;
- c) until expiration of the term granted according to the customs regime of temporary admission, the transportation means must be taken out from the territory of the Republic of Moldova, with integral reimbursement of the guarantee sum at the moment of taking it out from the customs territory. In case of failure to respect the indicated term, the guarantee sums placed at the entrance are transferred integrally to the state budget.

(2) Physical persons nonresidents have the right to introduce on the territory of the Republic of Moldova auto transportation means, regardless of their term of exploitation, provided that the following conditions are respected:

- a) auto transportation means must be under permanent record-keeping in other

states;

- b) auto transportation means should not be used for passenger and goods' transportation of public use;
- c) auto transportation means to be declared through action, placed under regime of temporary admission, with exemption from payment of all import customs duties, without amendment and issuance of customs documents, respectively;
- d) temporary admission customs regime to be assigned depending on the period of placement of the auto transportation means on the territory of the Republic of Moldova.

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, frees 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 service 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 service .

2. The manner of setting up and designating customs control zones shall be determined by the customs service 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 service 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 189/1 Mobile team

1. Mobile teams are operative special subdivisions of the Customs Service, created for the insurance of respect of the customs legislation.

2. The mobile teams activate on the basis of the regulation approved by the Government.

3. The mobile teams are subordinated to the Customs Service. They are equipped with fire guns, special means, transport units and other necessary utilities for the fulfillment of the aims.

4. No public authority is entitled to stop and control the mobile teams, as well as the transport means accompanied by them, while exercising their duties.

Article 189/2 Main duties of the mobile teams

The main duties of the mobile teams are:

- a) detecting, prevention, fight against smuggling and other crimes that relate to the competence of the custom authorities, of customs contraventions committed by persons outside of the customs control zones;
- b) insure the respect of the customs legislation when transiting goods;
- c) control and supervision of transportation of goods and means of transport on the customs territory;
- d) providing with necessary support the customs subdivisions at detecting and documenting of cases of smuggling, and other crimes, of customs contraventions outside the customs control zones and free zones;
- e) locate, together with other law enforcement bodies, of conflict situations appeared with regard to the performance by the custom authorities of their work duties.

Article 189/3 Competence and rights of the mobile teams

For the fulfillment of the duties specified at art. 189/2, the mobile teams are entitled to:

- a) to travel on the customs territory;
- b) to check the documents of the means of transport as well as those that state the origin and the customs destination of goods, including documents of international transport;
- c) to retain and to perform the control of the transport means suspected of breaching the customs regulations and of the goods transported by these, to accompany the goods, including those in transit of the customs territory. In case when the transport means and goods transported by these can not be controlled in the place where they were stopped, they shall be accompanied to the closest customs office in order to perform the control.
- d) to perform, with the agreement of the Customs Service, the repeated customs check of the transport means and of the goods stocks cleared by other customs bodies;
- e) to stop the transport means, using special formal signals, in cases related to the breach of the customs legislation;
- f) to bring to the customs bodies persons related to cases of customs contraventions, in order to perform the respective procedures.

Article 189/4 Dislocation of the mobile teams

The mobile teams shall be dislocated at the Customs Service or in other places set by the Customs Service.

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 (shall be paid), 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. Sea and air ships (vessels), including military ones, other transportation means, military equipment and weapons of the foreign military force, as well as of the special anti-terrorist organizations, which carry out common activities following the international agreements to which Republic of Moldova is party, are exempted from customs control. The official documents of the military force and of the foreign anti-terrorist special organizations, which are placed in sealed envelopes, are also exempted from customs control, if the persons which transport them hold an individual transportation order in which is mentioned the number of envelopes and the fact that they contain only official documents.

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 service .

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 service .

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, Criminal Pursuit 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 criminal pursuit body of the customs service .

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

Criminal Pursuit

Article 221. Subject Matter of inquest

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. Criminal Pursuit Authorities Dealing with Customs Matters

1. The criminal pursuit in the customs authorities shall be conducted by the criminal pursuit body of the Customs Service and its regional offices.

2. Officers of criminal pursuit of the Customs Service are independent and shall abide by the lawful instructions issued, either in writing or verbally, by the management of criminal pursuit body dealing with the customs matters and by the general prosecutor.

Article 223. Criminal Pursuit Bodies' Scope in the Field of Customs

Criminal Pursuit bodies dealing with customs matters shall

conduct criminal pursuit 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 service 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;

- 22) failure to follow the construction rules in free zones;
- 23) failure to meet the obligation to export goods and mat from the customs territory or 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;
- 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 sequestered 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 at import within the established terms;

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) Non-respect by the holder of the suspensive customs regime of the terms, obligations and conditions set for the performance and conclusion of this regime;
- 6) submission of the customs declaration or accompanying documents, that contain erroneous data regarding the customs regime, the value, value at custom, type, amount or origin of the transported goods;
- 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) non-fulfillment of the obligation to declare to the customs body about the modification of the destination of goods in relation with the declared aim of placement of the goods under a certain customs destination;
- 12) failure to meet the requirements and conditions for the destruction of goods and/or waste;
- 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) alienate, under any form of the goods placed under the customs regime of transit;
- 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.
- 21) selling in medium or large scale amounts of the goods, including from the auxiliary spaces and deposits to the duty-free shops or retail selling in duty-free shops of goods which are prohibited to be introduced or taken out for selling from the customs territory, as well as of other goods whose list shall be established in accordance with the legislation in force.

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 points 1, 2, 3, 4, 5, 6 and 19 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 or their confiscation;
- b) Article 231 point 3, shall be subject to a fine in the amount from 4 to 10 percent of the value of goods, which were not declared in due time;
- 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 authorization 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 points 12, 13 and 16, 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), (20) and (21) 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 authorization 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 initiated in the manner prescribed by the Criminal Code of Practice.

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

If in the process of smuggling or other crimes criminal pursuit 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 pursuit conducted in accordance with the Administrative Offenses Code and this Code.

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

In the event of refusal to start 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 criminal pursuit 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 service 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 service .

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 service.

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 service 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.

CHAPTER 43

Investigation in case of customs contravention

Article 262. Customs bodies entitled to investigate in case of customs contravention

The customs contravention case committed by the natural or legal person shall be investigated by the customs authorities named in the Code regarding the administrative contraventions.

Article 263. Remitting the file of customs contravention to additional procedure

1. The customs authorities, receiving for investigation the case of customs contraventions, shall remit the file to supplementary procedure, if the first procedure was insufficient and can not be completed within the investigation and if there are other circumstances that impede the inquiry.
2. The decision related to remitting of the file, issued before the inquiry of the case of customs contravention, shall be performed in written and shall be sent to another customs body or authority for a supplementary procedure.

Article 264. Terms of investigation of the case of customs contravention

1. The case of customs contravention committed by the natural person shall be investigated within 15 days, and the one committed by a person with high responsibility function or other persons shall be investigated within one month from the moment when the customs authorities have received the file.
2. If the offender, his lawyer or representative request for a postponement of the case investigation, the custom authority can prolong the terms stated at line 1, within the limits established by the law.

Article 265. Investigation of the case of customs contravention

1. The the investigation of the customs contravention case begins, the customs authority shall:
 - a) announce who investigates the case, what case in being investigated, who and based on which article of the Code regarding the administrative contraventions or the present code is being held liable;
 - b) verifies the presence of the offender, his lawyer or representative, or his absence and finds out the reason;
 - c) decides upon the investigation of the case in the absence of the persons stated at letter b, or postpones the investigation;

- d) establishes the identity of the offender, verifies the mandate of the other persons;
 - e) notifies the persons that participate to the investigation about their rights and obligations;
 - f) decides upon inviting a translator;
 - g) solves the recusals and requests.
2. The offender, natural person, chair of a legal entity or its deputy chair, his lawyer or representative are entitled to take knowledge of all material of the case, and present various evidences.
 3. The customs authority shall investigate the circumstance of committing of the customs contravention, examine evidences, shall interrogate for additional data the offender natural person, chair of a legal entity or its deputy chair, his lawyer or representative.
 4. The customs authority shall decide, upon the case, regarding the performance of the expertise, and shall take other procedure actions, respecting the provisions of the code regarding the administrative contraventions and of the present code.

Article 266. The presence of the offender, natural person, chair of a legal entity or its deputy chair at the investigation of the case of customs contravention.

1. The case of administrative contravention shall be investigated in the presence of the offender natural person, chair of a legal entity or its deputy chair, his lawyer or representative.
2. the customs body shall hand in or send the offender a subpoena or a notification regarding the case of customs contravention, in which the place and time of investigation of the case shall be stated.
3. The case of customs contravention can be investigated in the absence of the offender, natural person, chair of a legal entity or its deputy chair, his lawyer or representative if:
 - a) there are data regarding his notification in due time regarding the place and time of the case investigation, and he has not filed a request for the postponement of the investigation;
 - b) there is evidence that, at the moment of case investigation, the offender is not in the country;
 - c) the offender can not be identified;
 - d) the customs contravention has been committed by sending the goods by international post.

Article 267. Circumstances that have to be elucidated within the investigation of the case of customs contravention

The investigating the case of customs contraventions, the customs authority is obliged to ascertain if:

- a) a customs contravention has or has not been committed;
- b) the person triggered for liability is or is not liable for committing a customs contravention;
- c) the offender may or may not be drawn to administrative liability;
- d) there are or there are no extenuating or aggravating circumstances;
- e) there are or there are not other circumstances important for the solving of the case.

Article 268. The decision of the customs body regarding the case of customs contravention

1. After the investigation of the case of customs contravention, the customs authority shall issue one of the following decisions:

- a) application of a penalty;
- b) file the case;
- c) start of the criminal pursuit in case of a smuggling crime or other crime whose criminal investigation is up to the competence of the customs body;
- d) relegate the file to other law enforcement bodies in order to start a criminal investigation in case of discovery of other crimes whose criminal investigation is not up to the competence of the customs body;
- e) relegate the file for additional procedure.

2. The decision regarding the filing of the case shall be issued with the exemption of the offender from liability, in the case of a not grave offence, and when there are circumstances that exclude the procedure.

3. The order or the notification of starting a criminal investigation shall be issued if the constitutive elements of a smuggling crime are met.

4. The relegation of the file of customs contraventions to additional procedure shall be performed in cases provided for at art. 263 line 1.

5. The decision regarding the case of customs contravention shall state:

- a) the name of the customs body on whose behalf the decision is being issued;
- b) the function, name and surname of the customs authority who issued the decision;
- c) the time and place of case investigation;
- d) data about the offender, if he was identified;
- e) circumstances discovered when investigating the case;
- f) article of the present code to which the decision refers to and which provides the liability for the respective customs contravention;
- g) decision on the case;
- h) terms and way of appeal of the decision.

6. The decision on the case of customs contravention has to solve the problem of the goods, means of transport, documents and other goods lifted or seized, submitted guarantees, payments into the warehouse account, material evidences and expenses related to the investigation of the case of customs contravention.

7. The decision on the case of customs contravention shall be signed by the customs authority who has investigated it.

8. The decision upon the case of customs contravention shall be pronounced as soon as the investigation is over.

9. In cases provided for at line 1 letter a and b, the copy of the decision shall be handed in or sent to the respective person or its representative within 3 days after it has been issued. The decision shall be considered as handed in even if the addressee is not in the place stated by him or the mentioned place is incorrect.

Article 269. Proposals regarding the elimination of causes and conditions of committing of customs contraventions

1. The customs authority that investigates the case of customs contravention, after the statement of the causes and conditions of its committing, shall present the public authorities and legal entities proposals regarding the eliminations of these causes and conditions.

2. The public authorities and legal entities are obliged to communicate to the customs body that has submitted the proposal about what measures they have taken, within one month from the date of receipt of the proposals.

Article 270. Filing of action to the court

The customs authority that investigates the case of customs contravention is entitled to file the case to the court, in order to state the nullity of the transactions, if during the procedure or investigation, their illegality have been found.

Article 271. Actions taken regarding the goods, means of transport, documents and other goods lifted or seized and guarantees submitted.

1. When solving the issue of the goods, means of transport, documents and other goods lifted or seized, that constitute material evidence in the case of customs contravention, the customs authority that investigates the case shall follow the provisions of the Code regarding the administrative contraventions. lifted o

2. when solving the issue of the goods, means of transport, lifted or pledged, of guarantees, seized goods, that constitute means of guaranteeing the receipt of the fine or of the price of goods and means of transport, the customs authority who investigates the case of customs contravention shall follow the lines 3-5.

3. The goods, means of transport, lifted or pledged, seized goods in order to insure the payment of the fine or the cost of goods and means of transport shall be returned, within 2 months after the lifting of the fine or the cost of the goods and means of transport, to the owner or their possessor at the

moment of lifting, seize or pledge; guarantees submitted with this aim, after the transfer of the necessary amounts shall be annulled and the amounts deposited into the warehouse shall be used for the payment of the debts. If after the lifting of the fine or of the cost of the goods and means of transport, the possessor or owner of the lifted, seized or pledged goods will not request their return within 2 months from the moment of sending of the respective notification, the goods shall be placed into a temporary warehouse. In case of non-payment of the fine or of the cost of the goods and means of transport, the goods and means of transport lifted, pledged or seized for the assurance of the receipt of the fine or of the cost of the goods and means of transport, as well as the guarantee submitted with this aim and the amounts deposited into the warehouse account shall be disposed of in accordance with the present Code.

4. the goods and means of transport, lifted or pledged, the payment into the warehouse account or the seized goods aiming at the assurance of the receipt of the fine or the cost of the goods and means of transport, shall be returned, after it has been found out that these actions were groundless, to the person from which they were lifted, the pledge debtor or deponent, and the action of the submitted guarantee with these aims shall stop at the moment of discovery of the fact that these were requested with no grounds. If within 2 months from the moment of sending of the notification, the possessor or owner of the stated goods will not request them, these shall be placed into a temporary warehouse, where their storage term can not be longer than 6 months from the moment of sending out of the notification.

5. If the object of the pledge or the seized goods are stored at the pledge debtor or their possessor, the prohibitions and restrictions regarding their use set by the customs authority shall lose their legal force after the respective amounts have been paid or when it is found out that the pledge or the seizure is groundless.

Article 272. Customs authority's security when exercising the procedure or investigating the case of customs contravention

1. The customs authority who performs the procedural acts, in case of customs contravention or investigates the case is entitled to request to the body of interior that during the time of performance of actions provided by the code, is ensured with personal security as well as with public order.

2. The interior body authority to whom the request stated at line 1 has been addressed, is obliged to take every measure provided by the legislation in order to trigger to liability the persons that have violently impeded the customs authority from exercising his obligations within the procedure or investigation of the case of customs contravention.

CHAPTER 44

Appeal of the decision of the customs body on the case of customs contravention

Article 273. Appeal of the decision of the customs body regarding the application of a sanction to the natural person, legal entity or person that develops entrepreneurial activity without being a legal entity.

1. The decision of the customs body regarding the application of a sanction can be appealed by the natural person or legal entity or by the person that develops entrepreneurial activity without being a legal entity, to whom the decision was addressed to, or by the lawyer or their representative within 10 days from the moment of issue of the decision.
2. The appeal against the decision of the customs body regarding the application of the sanction can be submitted to the Customs Service or the court in the respective place where the customs body that issued the decision is to be found.
3. The decision of the Customs Service regarding the appeal against the decision of the customs body regarding the application of the sanction can be appealed within 10 days from its issue time, in the court of the place where the Customs Service is located. The decision of the court shall be considered final.
4. In case when the appeal is submitted with delay but with grounds for this, the term provided for its presentation can be renewed by the Customs Service on the basis of the request of the person to whom the decision was addressed, as well as of its lawyer or representative.

Article 274. Appeal of other decisions of the customs body in case of customs contravention

1. The decision of the customs body regarding the filing of the case of customs contravention or regarding its relegation for additional procedure can be appealed at the Customs Service by the person to whom it is addressed, as well as by its lawyer or representative, within 10 days from the moment of its issue. The decisions of the Customs Service shall be considered as final.
2. The decision of the customs body regarding the start of the criminal pursuit in case of smuggling crime or other crimes whose investigation belongs to the customs body, or regarding the relegation of the file to other law enforcement bodies in order to decide upon the start of the criminal investigation can be appealed in accordance with the criminal procedure legislation.

Article 275. Examination of the decision on the case of customs contravention by the Customs Service

1. After the examination of the petition of the person, lawyer or

representative addressed in the decision, as well as at the recourse of the prosecutor or as a measure of control regarding the respect of legality when performing procedural acts or investigating the cases of customs contraventions, the Customs Service shall examine the decision of the customs body on the case of customs contravention and issues one of the following decisions:

- a) the decision shall not be modified, and the petition or the recourse shall not be satisfied;
- b) the decision shall be canceled, and the file shall be relegated for a new investigation to additional procedure;
- c) the decision shall be canceled and the dossier filed;
- d) the sanction applied for the customs contravention is modified, without being aggravated;
- e) the decision regarding the application of a sanction for the customs contravention shall be annulled and one of the decisions provided for at art 268 line 1 letter c and d shall be issued.

2 In cases provided for by line 1 letters b)-e), the Customs Service shall issue a decision. The prosecutor who has submitted the recourse as well as the plaintiff shall be notified in written regarding the issued decision; and the person addressed in the decision on the customs contravention case shall be notified regarding the decision issued related to the control of respect of legality within the performance of the procedural acts of the investigation of the case of customs contravention.

Article 276. grounds for annulment or modification of the decision regarding the application of a sanction or regarding the filing of the dossier.

As ground for the annulment or modification of the decision of the customs body regarding the application of a sanction or regarding the filing of the dossier shall be:

- a) Unilateral or incomplete procedure or investigation of the case;
- b) Non-correspondence of conclusions, stated in the decisions with the circumstances of the case;
- c) Serious breach of the procedural acts provided by this code, and in the part not regulated by the present, breach of the legislation regarding administrative contraventions, by issuing of a decision by a customs authority who is not entitled to do so or by impeding, against the will of the offender, the participation of the lawyer or the representative when investigating the case, as well as other cases of violation that have impeded the multilateral examination of the case and influenced or could have influenced the issue of a just decision;
- d) Incorrect qualification of the action, non-application or incorrect application of the sanctions provided by the present code.

Article 277. The terms of examination of the petition or the recourse of the prosecutor

1. the petition against the decision of the customs body in case of customs contravention shall be analyzed within one month from the date of its submission to the Customs Service. The term of examination of the petition can be prolonged, as exception, by the chairmanship of the Customs Service, but can not be longer than 3 months, and the plaintiff shall be notified of this fact.

2. The recourse of the prosecutor shall be examined within 10 days from the moment of its submission to the customs Service.

Article 278. The effect of submitting of the petition or declaring the recourse.

The submission of the petition or of the recourse shall suspend the execution of the decision of the customs body related to the case of customs contravention.

Article 279. Grounds and terms of suspension of examination of the petition

1. The Customs Service shall suspend the examination of the petition if:
a) the file of the case, the decision which has been appealed, have been requested by the criminal investigation body in order to start the criminal procedure or perform the criminal investigation.

b) the file of the case of customs contravention shall be examined by the prosecutor under supervision;

2. In case of one circumstances named at line 1, the decision factor from the Customs Service who examines the petition shall issue a decision regarding the suspension of examination of the petition and shall notify the plaintiff about it.

3. The examination of the petition shall be retaken by the decision factor from the Customs Service which examines the petition, if the grounds for its suspension have disappeared.

CHAPTER 45

Execution of the decision of the customs body regarding the application of sanction for a customs contravention

Article 280. The decision of the customs body regarding the application of sanction for a customs contravention

1. The customs body shall start the execution of the decision regarding the application of sanction for a customs contravention:

a) after the expiry of the term of appeal;

b) at the date of issue by the court of the decision regarding the request against the decision of the customs body.

2. The customs body that has issued the decision regarding the application of the sanction for the customs contravention shall start directly the execution of the decision or shall send to the financial body or the banking institutions a notice regarding the start of the execution of the decision, or shall start the execution through the judiciary executor, if another way of execution of the decision shall be impossible.

3. The decision regarding the application of a sanction can not longer be applied if more than 6 months have passed since its issue date.

4. In case when the execution of the decision regarding the application of a sanction is suspended due to the submission in due time of a petition or due to the declaration of an appeal against this decision, the term set at line 3 shall be suspended until the examination of the petition or of the appeal.

Article 281. Execution of the decision of the customs body regarding the application of a fine or lifting of the cost of the goods or means of transport.

1. The fine or the cost of the goods and means of transport shall be paid within 15 days from the date when the decision was adopted, and in cases of submission of a petition or declaration of appeal against this decision within 15 days from the moment of issue of the decision of refusal to satisfy the petition or the appeal.

2. The fine or the cost of goods and means of transport shall be poured to the account of the customs body that issued the decision regarding the application of a sanction or to a bank institution. The determination of the equivalent in Moldovan lei of the amounts stated in foreign currency shall be done upon the official exchange rate of the National Bank of Moldova on the day of the transfer of the fine or the cost of goods and means of transport into the account.

3. If the natural person or high responsibility person will not pour the fine or the cost of goods and means of transport in the set term, their equivalent shall be lifted from the cost of goods and means of transport that have been taken for the insurance of the application of the sanction, from the account of the pledged or seized goods, by presenting the payment guarantee, or by taking of money from the deposit account or forcefully from the financial means or incomes of the offender. If the offender natural person is unemployed or if the lifting of the fine or of the cost of the goods or means of transport from the financial means of the natural person or high responsibility person is not possible due to other reasons, the lifting of the fine or cost of goods and means of transport shall be performed based on the decision of the customs body by the judicial executor by pursuing the property of the natural person or of his share in the common property.

4. If the legal entity or the person that develops entrepreneurial activity without being a legal entity does not pay, in due time the fine or the cost of goods or means of transport, their equivalent shall be retained from the cost of goods and means of transport taken for the insurance of the application of the sanction, from the cost of pledged or seized goods, by presenting the payment guarantee, and by taking of financial means from the deposit account or forcefully by sending to the financial institution a notification about the start of execution of the decision.

5. If the legal person or the person that develops entrepreneurial activity without being a legal person does not have financial means to pay the fine or the cost of goods or means of transport, this sum shall be lifted, based on the decision of a customs body, by the judicial executor by pursuing the property of these persons.

6. If the customs body starts the indirect execution of its decision, the body that has executed it shall remit the decision mentioning the need for its execution.

Article 282. Execution of the decision of the customs body regarding confiscation

1. Upon the expiry of the term for the submission of the petition against the decision of the customs body regarding the confiscation of goods, means of transport and other goods subject to this decision, shall be confiscated regardless of the fact if these are property of the offender and regardless of the fact of the offender has been identified or not.

2. If the customs body does not lift the goods, means of transport and other goods provided for at line 1, the offender or the person that possesses them shall give them to the customs body, within 15 days from the date of sending or handing in of the decision, and in cases of submission of a petition or declaration of appeal against the former, within 15 days from the date of issue of the decision regarding the non-satisfaction of the petition or of the appeal. Otherwise, the decision about the confiscation issued by the customs body shall be fulfilled by the judiciary executor and remitted, together with the mention of execution, to the customs body who issued it.

3. In case when the confiscation of goods and means of transport that are subject of the customs contravention, of goods and means of transport that have special hiding places for passing through the customs point of goods that are subject to customs contravention, hidden from the customs control, as well as of means of transport with which the object of customs contravention has been transported, is not possible, the customs offender shall pay the price of these, in the way provided for by art. 281.

4. The goods, means of transport and other goods, (with except of currency, art objects, and objects of historical or archeological value, objects prohibited from circulation) , lifted from a person in case of a customs contravention, can be re-bought from the latter, with the agreement of the

superior customs body, at a double price, in force at the moment of finding out about the contravention, until the decision of confiscation is put in place.

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 authorization or qualification certificate

shall be put into execution by the customs authority that issued such a decision.

2. The withdrawn authorization 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 authorization 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 service .

2. Actions or failure to act of decision-makers of the customs service 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 service 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 service 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 investigating 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 service

The customs service 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 which 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, informs 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 service 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 service 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 service 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 service .
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 service 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 service 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 service 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.

4. The President is being offered to adjust with the present Code the Decree nr 195 as of 10 June 1994 regarding the organization of the shops that sell goods in duty-free regime, as well as shops that serve the diplomatic missions.

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 service of their regulations conflicting with this

Code; and

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

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