

## **Non-taxable customs value limits for the import of goods, property into the territory of the Republic of Moldova (RM) by means of international postal items (IPI).**

Customs cost - the total value of the goods, information about which the sender, whether or not being a party to a commercial transaction, indicates in the accompanying documentation for the goods or property.

The customs value consists of: the invoice value of the goods, the costs of its transportation / delivery and the amount of the insurance fee, if it was paid, according to the terms of delivery.

The determination of the amounts of customs duties, taxes and duties levied is based on the indicator of the customs value of the goods. Therefore, the definition of customs value is clearly controlled and checked by the customs authorities, because an attempt to unreasonably understate its size may lead to serious consequences on the part of the recipient.

### **Import / receipt of goods or property by individuals.**

Import to the territory of the Republic of Moldova, property or goods addressed to individuals through the IPI is exempt from customs payments for imports, if the customs value of the parcel does not exceed:

430 euros and the parcel arrived in the country by air;

300 euros and the parcel arrived in the country by land transport.

In both cases, the goods or property should be intended for the personal, consumer purposes of the recipient and not used for: sale, production for subsequent sale, in commercial activities.

These non-taxable limits extend to each received IPI, arrived on one mail bill. Customs costs of IPI can be added up only if they arrived in the RM in one consolidation, and the contents of the parcels are determined by the customs inspector, like a homogeneous consignment or different goods.

For information!!!!

- if the customs value of the IPI exceeds the above amounts of non-taxable limits, the individual has the right to receive goods or property by means of the IPI, provided that it is not intended for commercial or industrial activities, as well as on payment of customs payments and declaration in accordance with the established procedure.

- if the customs value of the goods exceeds the indicated amounts of non-taxable limits, the customs payments are calculated on the basis of the customs value of the goods, and these amounts of non-taxable limits do not reduce their taxable cost.

- the property intended for commercial or industrial activity can be declared in the customs import mode only by individuals as economic entities registered in the established order as subjects of entrepreneurial activity.

### **Import / receipt of goods (souvenir, demonstration and promotional products) by legal entities.**

Receipt of goods, items on the territory of the Republic of Moldova, to legal entities, are not subject to customs clearance and payment of customs payments, if the customs value of the shipment does not exceed 100 euros.

These goods should not be subjects of commercial transactions, they are not obtained for sale or production needs of the recipient's company.

Goods that have documentary evidence that they are not subject to a commercial transaction and whose customs value does not exceed 100 euros are not subject to customs clearance.

If the customs value of goods exceeds the specified non-taxable limit, customs payments are calculated on the basis of the customs value of the goods, and this non-taxable limit does not reduce their taxable cost.

**Import / receipt of samples of goods and raw materials by legal entities.**

When importing into the territory of the Republic of Moldova, samples of goods received by legal entities for non-commercial purposes are exempted from payment of customs duties and payments, if their customs value does not exceed the amount of 100 euros. The estimated value of the samples themselves should not exceed 22 euros (or the equivalent in any currency). This is a conditional amount for the evaluation of samples that by default should not be sold by this legal entity or subsequently used by it for production for subsequent sale.