

Regulation (EU) No 952/2013 of the European Parliament and of the Council of 9 October 2013 laying down the Union Customs Code (recast)

TITLE II

FACTORS ON THE BASIS OF WHICH IMPORT OR EXPORT DUTY AND OTHER MEASURES IN RESPECT OF TRADE IN GOODS ARE APPLIED

CHAPTER 3

Value of goods for customs purposes

Article 74

Secondary methods of customs valuation

1 Where the customs value of goods cannot be determined under Article 70, it shall be determined by proceeding sequentially from points (a) to (d) of paragraph 2, until the first point under which the customs value of goods can be determined.

The order of application of points (c) and (d) of paragraph 2 shall be reversed if the declarant so requests.

- 2 The customs value, pursuant to paragraph 1, shall be:
- a the transaction value of identical goods sold for export to the customs territory of the Union and exported at or about the same time as the goods being valued;
 - b the transaction value of similar goods sold for export to the customs territory of the Union and exported at or about the same time as the goods being valued;
 - c the value based on the unit price at which the imported goods, or identical or similar imported goods, are sold within the customs territory of the Union in the greatest aggregate quantity to persons not related to the sellers; or
 - d the computed value, consisting of the sum of:
 - (i) the cost or value of materials and fabrication or other processing employed in producing the imported goods;
 - (ii) an amount for profit and general expenses equal to that usually reflected in sales of goods of the same class or kind as the goods being valued which are made by producers in the country of export for export to the Union;
 - (iii) the cost or value of the elements referred to in point (e) of Article 71(1).

3 Where the customs value cannot be determined under paragraph 1, it shall be determined on the basis of data available in the customs territory of the Union, using reasonable means consistent with the principles and general provisions of all of the following:

- a the agreement on implementation of Article VII of the General Agreement on Tariffs and Trade;
- b Article VII of the General Agreement on Tariffs and Trade;
- c this Chapter.

Changes to legislation:

There are currently no known outstanding effects for the Regulation (EU) No 952/2013 of the European Parliament and of the Council, Article 74.