

## Goods evaluation in contest of the customs revenues

**PhD Bashkim Arifi**

*Director of Investigation Directorate of Kosovo Customs*

**Burim Haliti**

*Directorate of Kosovo Customs*

### Abstract

Customs goods evaluation is a particular challenge of the customs system in a country, as it represents one of the most complex issues in the aspect of the goods evaluation for the customs purposes. Evaluation a good means that you must be equipped with sufficient knowledge regarding the value of the goods at the importing moment as well we must have understanding about the qualities, specifics and the nature of the goods, as the value of the goods is determined automatically based on its composition or qualities. Goods evaluation for the customs purpose must be in real manner for the goods cleared and the customs authorities have no right to collect taxes for higher re-evaluated goods as it means so as principle of the fair evaluation of the goods is breached, but one must be careful to do not have undervaluation of the customs goods as it must result in a customs law violation.

**Keywords:** customs goods, evaluation, customs tax, customs offence, customs system.

Full Text: [PDF](#)



This work is licensed under [Creative Commons Attribution 3.0 License](#).

Academic Journal of Business, Administration, Law and Social Sciences ISSN 2410-3918 (print)

ISSN 2410-8693 (online)

Copyright © IIPCCCL-International Institute for Private, Commercial and Competition law