

3. Where the costs referred to in point 4 of Article 20(1) of the Customs Law are included in the transaction value, the adjustments must take into account the significant differences in such costs between the imported goods and the identical or similar goods in question arising from differences in distances and modes of transport.
4. If, in applying this Article, more than one transaction value of identical or similar goods is found, the lowest such value shall be used to determine the customs value for the imported goods.
5. In applying this Article, a transaction value for goods produced by a third person shall be taken into account only where no transaction values can be found for identical or similar goods produced by the same person as the goods being valued.
6. The transaction value of identical or similar imported goods means a customs value previously recognized under Article 16 of the Customs Law and adjusted as provided for by point 4 of Article 20(1) of the Customs Law and paragraph 2 of this Article.

Article 14

(Deductive method of determination of customs value)

1. In accordance with Item 1, point 1 of Article 18(1) of the Customs Law, the following shall be deducted from the price of goods:
 - (a) The usually paid or agreed commissions or usual margins and general expenses (including the costs of marketing) in connection with the sale in Slovenia of imported goods of the same class or kind; and
 - (b) the usual costs of transport, insurance and associated expenses incurred in Slovenia.
2. If neither the imported goods nor identical nor similar imported goods are sold at or about the time of importation of the goods being valued, the customs value of the imported goods from this paragraph shall, pursuant to point 1 of Article 18(1) of the Customs Law and paragraph 1 of this Article, be determined on the basis of the unit price at which the imported goods or identical or similar goods are sold in Slovenia in the greatest aggregate quantity, in the condition as imported, in the first sale after the importation of the goods being valued but no later than 90 days after importation.
3. In applying this Article, the "unit price at which the imported goods are sold in Slovenia in the greatest aggregate quantity" shall mean the price at which the largest number of units of goods are sold in the first sale after importation into the customs territory to persons unrelated to the seller of such goods.
4. Sales in Slovenia to persons who, directly or indirectly, cost-free or at reduced price, supply goods or services connected with the production or sale of the imported goods referred to in points 5, 6, 7 and 10 of Article 20(1) of the Customs Law, may not be used in determining the unit price referred to in this Article.
5. For the purposes of paragraph 2 of this Article, the time of the first sale after importation means the day of sale of the imported goods or identical or similar imported goods in a quantity sufficient to determine the unit price.

Article 15

(The method of calculated value)

1. Determination of customs value under point 2 of Article 18(1) of the Customs Law (calculated value) is generally performed on the basis of data available in Slovenia.
2. The Customs Administration of the Republic of Slovenia may, subject to consent of the manufacturer, verify foreign data on the relevant elements for calculating value, as furnished by the manufacturer or by the declarant for the purpose of determining the customs value, provided that it notifies the competent agency of the relevant foreign country thereof and that the latter does not object to the verification procedure.
3. If, in addition to data furnished by the manufacturer or by the declarant on behalf of the manufacture, other data are used for determining the customs value, the customs authority shall, in compliance with Article 32 of these Rules, inform the declarant upon request of data which were used, of the source from which data were obtained and of calculations made on the basis of those data.
4. In accordance with Item 1, point 2 of Article 18(1) of the Customs Law, the costs referred to in points 2 and 3 of Article 20(1) of the Customs Law shall also be considered as the value of the material and costs.
5. The costs and expenses for goods and services, referred to in points 5, 6, 7 and 10 of Article 20(1) of the Customs Law, which the buyer supplied or performed directly or indirectly in connection with the production of the imported goods, shall be considered as the costs and expenses referred to in point 2 of Article 18(1) of the Customs Law. Where services referred to in point 10 of Article 20(1) of the Customs Law are performed within the customs territory, their value shall be taken into account only if they are charged to the producer.
6. In accordance with Item 2, point 2 of Article 18(1) of the Customs Law, direct and indirect costs of the production and sale of goods for export not included under Item 1, point 2 of Article 18(1) of the Customs Law shall be considered as the value of costs.

Article 16

(Determination of customs value according to Article 19 of the Customs Law)

1. The methods of determination of customs value set out in Article 19 of the Customs Law must comply with the following guidelines and general principles:
 - (a) The Agreement on the Implementation of Article VII of the General Agreement on Tariffs and Trade, 1994;
 - (b) Article VII of the General Agreement on Tariffs and Trade 1994;
 - (c) Part II, Chapter 3 of the Customs Law.
2. Customs values determined in accordance with Article 19 of the Customs Law must, to the fullest extent, be based on the previously determined customs values.
3. The methods of valuation under Article 19 of the Customs Law must comply, to the fullest extent, with the methods set out in Articles 16, 17 and 18 of the Customs Law. The aforesaid methods may be used within those adaptable frameworks which conform to the provisions in Article 19(1) of the Customs Law.

Article 17
(Commissions)

1. Pursuant to point 1 of Article 20(1) of the Customs Law, the customs value shall include all payments made by the buyer to the agents in connection with the purchase and sale of goods, unless such payments have already been included in the paid or payable price.
2. Buying commissions paid by the buyer for brokerage in the purchase of goods shall not be counted in the customs value, if such commissions are stated separately. Buying commissions are those payments made by the buyer to his agent for foreign agency services in connection with the purchase of the goods being valued.

Article 18
(Packaging)

1. Packaging in the sense of point 2 of Article 20(1) of the Customs Law, means items which under the rules of classification in the tariff nomenclature are classified under the same tariff number as the goods being valued.
2. The value of the packaging referred to in the first paragraph of this Article shall be included in the customs value of goods, unless they have already been counted in the value of goods.
3. If the packaging referred to in paragraph 1 of this Article are to be re-used upon further importations, the customs value shall, if so requested by the declarant, include proportionally distributed costs.

Article 19
(Costs of transport and insurance)

1. In accordance with point 4 of Article 20(1) of the Customs Law, transport and insurance costs and the costs of loading and handling connected with the transport of the imported goods up to their introduction into the customs territory shall be included in the customs value.
2. Where it is agreed that goods will be delivered "free in the place of destination within the customs territory" and the cost of transport to place of delivery cannot be established on the basis of contracts and other documents submitted, the total cost of transport shall be included in the customs value.
3. Where goods are invoiced at a uniform free domicile price which corresponds to the price at the place of introduction, the costs connected with the transport within the customs territory shall not be deducted from that price. Deductions shall be made if evidence is presented to the customs authority that the price, where delivery to the place of introduction within the customs territory is without charge (franco), is lower than the unit price where delivery to the place of destination within the customs territory is without charge (franco).
4. Where transport is free or carried out by using the buyer's own vehicles, the costs up to the introduction in the customs territory, determined on the basis of the customarily used tariff for identical modes of transport, shall be included in the customs value. The declarant must submit evidence of the costs so calculated.
5. The cost of insurance shall be included in full in the customs value of the imported goods.

6. Postal charges for goods transported by post to the place of destination shall be included in full in the customs value, except for extra postal charges, if any, calculated within the customs territory.

7. The charges referred to in the preceding paragraph shall not be included in the customs value of goods where their importation is not of a commercial nature.

Article 20

(Place of introduction into the customs territory)

The following shall be considered to be the place of introduction into the customs territory:

- (a) Customs border crossings - for road and rail transport;
- (b) port of unloading - for sea transport;
- (c) first airport of destination - for air transport;
- (d) the point at which goods cross the land frontier of the customs territory - for other modes of transport.

Article 21

(Goods supplied to the seller by the buyer)

1. Goods referred to in points 5, 6 and 7 of Article 20(1) of the Customs Law may be supplied directly or indirectly to the seller by the buyer. These goods, save for those listed at point 7 of Article 20(1) of the Customs Law, must subsequently be used in connection with the production of the imported goods and incorporated into the imported goods or consumed in their production.

2. Goods procured by the buyer under point 5 of Article 20(1) of the Customs Law may be purchased in any foreign country, including that of the seller.

3. Goods referred to in point 5 of Article 20(1) of the Customs Law, provided they were not purchased abroad, and also the operating supplies, shall be considered to be goods referred to in point 6 of Article 20(1) of the Customs Law.

Article 22

(Costs of tools, moulds, dies, etc.)

A proportional part of the value of tools, moulds, dies and similar items used in the production of the imported goods, included in the customs value of the imported goods in accordance with point 7 of Article 20(1) of the Customs Law, means the amount of the depreciated value of those items used in the production of the imported goods.

Article 23

(Provisions on licence fees)

1. Compensation and costs referred to in point 8 of Article 20(1) of the Customs Law (hereinafter: licence fees) shall be deemed to include, in the main, payments for the use of rights in connection with:

- (a) The production of the imported goods (mainly patents, designs, models and technological know-how);
- (b) the sale for exportation of the imported goods (mainly trade marks and registered designs);

- (c) the use and resale of the imported goods (mainly copyrights and the engineering incorporated in the imported goods).

2. Where the customs value of the imported goods is determined in accordance with Article 16 of the Customs Law, licence fees shall be added to the actually paid or payable price for the imported goods only where that payment:

- (a) Refers to the goods being valued; and
- (b) represents a condition of sale of the imported goods.

3. Payments for the right of distribution or further sale of the imported goods shall not be added to the actually paid or payable price of the imported goods if such payments are not a condition of sale upon their exportation for the purpose of importation into the customs territory.

4. If the imported goods are only a part of or are supplementary equipment for goods produced in the customs territory, the licence fee can be added to the actually paid or payable price for the imported goods only if the licence fee relates to the imported goods.

5. If goods are imported in an unassembled state or are only subjected to minor processing (e.g. dilution or repackaging) before further sale, that shall not prevent the licence fee from having a relation to the imported goods.

6. If licence fees relate partly to the imported goods and partly to other components or additional equipment added to the goods after importation, or relate to post-importation services, the licence fees shall be apportioned solely on the basis of objective and determinable facts.

7. The licence fee in respect of the right to use a trade mark shall only be added to the actually paid or payable price for the imported goods when:

- (a) The licence fee refers to goods which, after importation, are resold in the same state or subjected only to minor processing;
- (b) such goods are marketed under the trade mark affixed before or after importation and are subject to payment of licence fee; or
- (c) the buyer is not in a position to obtain such goods from other suppliers unrelated to the seller.

8. If the buyer pays a licence fee to a third party, the conditions set out in paragraph 2 of this Article shall be considered as having been satisfied only when the seller or a person related to him requires the buyer to make payment to that party.

9. If the method of calculation of a licence fee derives from the price of the imported goods, it shall be assumed, in the absence of contrary evidence, that the payment of the licence fee is related to the goods to be valued.

10. If the amount of a licence fee is calculated independently of the price of the imported goods, the payment of the licence fee may nevertheless be related to the goods to be valued.

11. In applying point 8 of Article 20(1) of the Customs Law, the country in which the recipient of the licence fee is situated shall not be relevant.

Article 24

(Valuation of services supplied abroad)

In terms of services referred to in point 10 of Article 20(1) of the Customs Law, such shall be considered services provided abroad where they are necessary for the production of the imported goods, such as those connected with development, technology, design, plans and sketches.

Article 25

(Additional and deductible elements of valuations)

1. With the exception of the elements referred to in Article 20(1) of the Customs Law, no other elements may be added to the actually paid or payable price in determining customs value.
2. Any element added to the actually paid or payable price under paragraph 1 of this Article must be based solely on objective and quantifiable data.
3. When stated separately from the actually paid or payable price for the imported goods, the following elements shall not be included in the customs value:
 - (a) The cost of transport of the imported goods incurred after the goods have been introduced into the customs territory;
 - (b) payments for services for construction, erection, assembly, maintenance or technical assistance, if such services are provided in connection with the imported goods (e.g. industrial plants, machinery, equipment) after the importation;
 - (c) the costs of financing referred to in Article 24 of the Customs Law;
 - (d) compensation and costs in respect of the right to reproduce imported goods in the customs territory;
 - (e) buying commissions; and
 - (f) import and other duties to be paid up on the importation or sale of goods in the customs territory.

Article 26

(Valuation of software for A.D.P. equipment)

1. Notwithstanding the provisions of Articles 16 to 26 of the Customs Law, in determining the customs value of the imported data-carrying devices containing data or programme instructions and intended for use in automatic data processing equipment, only the value of data-carrying devices shall be taken into account if the value of data or of programme instructions is stated separately from the value of data-carrying devices.
2. For the purposes of this Article:
 - (a) Integrated circuits, semi-conductors and similar devices, or goods which contain such integrated circuits or devices, shall not be considered to be "data-carrying devices";
 - (b) nor shall sound, cinematographic or video recordings be considered as "data and programme instructions".