

## Customs valuation and non-activated features



**There is a customs valuation opportunity relating to new cars being imported into Russia, which we would like to discuss with you.**

The price of a car imported into Russia depends on the model and the precise configuration of that model. However, we understand that certain features (for example, the capacity of the engine, multimedia center functionality or onboard computers) present in an expensive configuration are built into all vehicles of that model, including those sold in a basic configuration. Those features can be activated,

if desired, by means of software after importation of the car into Russia.

There are various ways of delivering cars of different configurations and activating functions and options. How this is structured may influence the determination of the customs value on importation into Russia.

If this issue is of interest to you from a customs and tax perspective, we would suggest arranging a meeting for a more detailed discussion.

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Andrey specializes in VAT and customs regulation services and heads the Indirect Tax Group of Deloitte CIS which includes VAT and Customs practices. Andrey is a partner in the Deloitte Moscow office. Andrey's professional career has spanned 20 years in indirect taxation. His extensive list of clients – both Russian and international – covers most branches of the economy, including the production sector, retail, mass media, telecommunications, advanced technology, oil & gas and automotive industries.



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Anastasia is a manager of Deloitte CIS and works in the Customs Practice of the Tax & Legal Department.

Anastasia has been working in Deloitte since 2006. Anastasia has more than 15 years' experience in rendering services in the sphere of the Russian customs law, as well as foreign economic activity. Before coming to Deloitte, Anastasia worked in the Federal Customs Service of the Russian Federation. Among Anastasia's clients are international and Russian companies carrying out foreign economic activity and customs operations in Russia.

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