

CONTABILITATEA IMPORTULUI DE MARFURI ÎN COMISION / ACCOUNTING FOR THE MERCHENDISE IMPORT IN CONSIGNMENT

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***Abstract:** In the merchandise import in consignment, the expert trading companies act as intermediaries between the import beneficiaries and the foreign suppliers. The export trading company's economical relationship has as juridical fundament the economical contracts concluded with the foreign suppliers, home customers and the professional services providing companies. The economic contracts concluded with foreign suppliers have, as major elements, the selling price of merchandise, negotiated in one of the following conditions: FOB (free on board), CAF (cost and freight), CIF (cost insurance freight).*

Keywords: import in consignment, accounting, FOB, CAF, CIF.

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