

GENERAL AGREEMENT ON

TARIFFS AND TRADE

RESTRICTED

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Committee on Customs Valuation

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INFORMATION ON IMPLEMENTATION AND ADMINISTRATION OF THE AGREEMENT

Supplement

Legislation of the European Economic Community

Commission Regulation (EEC) No. 3773/87 of 16 December 1987 amending Regulation (EEC) No. 1577/81 establishing a system of simplified procedures for the determination of the customs value of certain perishable goods.

Commission Regulation (EEC) no. 3272/88 of 24 October 1988 amending Regulation (EEC) No. 1496/80 on the declaration of particulars relating to customs value and on documents to be furnished.

**COMMISSION REGULATION (EEC) No 3773/87
of 16 December 1987**

**amending Regulation (EEC) No 1577/81 establishing a system of simplified
procedures for the determination of the customs value of certain perishable
goods**

THE COMMISSION OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Economic Community,

Having regard to Council Regulation (EEC) No 1224/80 of 28 May 1980 on the valuation of goods for customs purposes⁽¹⁾, as last amended by Regulation (EEC) No 1055/85⁽²⁾, and in particular Article 16a (3) thereof,

Whereas Commission Regulation (EEC) No 1577/81⁽³⁾, as last amended by Regulation (EEC) No 3502/85⁽⁴⁾, established a system of simplified procedures for the determination of the customs value of certain perishable goods ;

Whereas it is desirable to express the standard amount representing all the other costs which are not to be included in the customs value, referred to in the third indent of Article 1 (3) of Regulation (EEC) No 1577/81, as an amount in ECU, of which the value in national currencies for the calculation of unit prices should be the value established in accordance with Council Regulation (EEC) No 2779/78 of 23 November 1978 on the procedure for applying the ECU to legal acts adopted in the customs sphere⁽⁵⁾ ;

Whereas it is desirable at the same time to revise this standard amount to have regard to cost increases since it was first determined ;

Whereas the Community established with effect from 1 January 1988 a combined nomenclature to meet the requirements of the Common Customs Tariff and of the external trade statistics of the Community ;

Whereas, since the classification of goods to which the system of simplified procedures may apply is based on the Common Customs Tariff, it is necessary to identify such goods, as set out in the Annexes to Regulation (EEC) No 1577/81, by reference to the combined nomenclature ;

Whereas experience gained from the trade concerned has demonstrated the need to insert new products in the list

of goods set out in Annex I to that Regulation and to adapt Annex II thereto ;

Whereas the implementation of the provisions of Regulation (EEC) No 1577/81 in Spain and Portugal has been deferred until 1 January 1996 in accordance with Article 393 and Annex XXXV of the Act of Accession of Spain and Portugal ;

Whereas the provisions of this Regulation are in accordance with the opinion of the Customs Valuation Committee,

HAS ADOPTED THIS REGULATION :

Article 1

Regulation (EEC) No 1577/81 is hereby amended as follows :

1. Article 1 (3), third indent, is replaced by the following :

— a standard amount of 5 ECU representing all the other costs which are not to be included in the customs value.

This amount shall be converted into the currencies of the Member States on the basis of the latest rates in force established in accordance with Article 2 of Regulation (EEC) No 2779/78.

2. The Annexes are replaced by the Annexes to this Regulation.

Article 2

1. This Regulation shall enter into force on 1 January 1988.

2. Article 1 subparagraph 1 shall be taken into consideration as from the reference period beginning on 18 December 1987.

3. Article 1 subparagraph 2 shall apply from 8 January 1988.

⁽¹⁾ OJ No L 134, 31. 5. 1980, p. 1.

⁽²⁾ OJ No L 112, 25. 4. 1985, p. 50.

⁽³⁾ OJ No L 154, 13. 6. 1981, p. 26.

⁽⁴⁾ OJ No L 335, 13. 12. 1985, p. 9.

⁽⁵⁾ OJ No L 333, 30. 11. 1978, p. 5.

This Regulation shall be binding in its entirety and directly applicable in all Member States.

Done at Brussels, 16 December 1987.

For the Commission
COCKFIELD
Vice-President

ANNEX I

Classification of goods subject to unit values

Heading	CN code	Description	
		Species	Varieties
1.10	0701 90 51 0701 90 59	New potatoes	
1.20	0702 00 10 0702 00 90	Tomatoes	
1.30	0703 10 19	Onions (other than seed)	
1.40	0703 20 00	Garlic	
1.50	ex 0703 90 00	Leeks	
1.60	ex 0704 10 10 ex 0704 10 90	Cauliflowers	
1.70	0704 20 00	Brussels sprouts	
1.80	0704 90 10	White cabbages and red cabbages	
1.90	ex 0704 90 90	Sprouting broccoli or calabrese (<i>Brassica oleracea</i> var. <i>italica</i>)	
1.100	ex 0704 90 90	Chinese cabbage	
1.110	0705 11 10 0705 11 90	Cabbage lettuce (head lettuce)	
1.120	ex 0705 29 00	Endives	
1.130	ex 0706 10 00	Carrots	
1.140	ex 0706 90 90	Radishes	
1.150	0707 00 11 0707 00 19	Cucumbers	
1.160	0708 10 10 0708 10 90	Peas (<i>Pisum sativum</i>)	
1.170	0708 20 10 0708 20 90	Beans (<i>Vigna</i> spp., <i>Phaseolus</i> spp.)	
1.180	ex 0708 90 00	Broad beans	
1.190	0709 10 00	Globe artichokes	
1.200		Asparagus	
1.200.1	ex 0709 20 00		— green
1.200.2	ex 0709 20 00		— other
1.210	0709 30 00	Aubergines (egg-plants)	
1.220	ex 0709 40 00	Celery stalks and leaves	
1.230	0709 51 30	Chantarelles	
1.240	0709 60 10	Sweet peppers	
1.250	0709 90 50	Fennel	
1.260	0709 90 70	Courgettes	
1.270	ex 0714 20 00	Sweet potatoes, whole, fresh	
2.10	ex 0802 40 00	Chestnuts (<i>Castanea</i> spp.), fresh	
2.20	ex 0803 00 10	Bananas (other than plantains), fresh	
2.30	ex 0804 30 00	Pineapples, fresh	
2.40	ex 0804 40 10 ex 0804 40 90	Avocados, fresh	
2.50	ex 0804 50 00	Guavas and mangoes, fresh	
2.60		Sweet oranges, fresh :	
2.60.1	0805 10 11 0805 10 21 0805 10 31 0805 10 41		Sanguines and semi-sanguines

Heading	CN code	Description	
		Species	Varieties
2.60.2	0805 10 15 0805 10 25 0805 10 35 0805 10 45		Navels, Navelines, Navelates, Salustianas, Vernas, Valencia lates, Maltese, Shamoutis, Ovalis, Trovita and Hamlins
2.60.3	0805 10 19 0805 10 29 0805 10 39 0805 10 49		Others
2.70		Mandarins (including tangerines and satsumas), fresh; clementines, wilkings and similar citrus hybrids, fresh:	
2.70.1	ex 0805 20 10		Clementines
2.70.2	ex 0805 20 30		Monreales and Satsumas
2.70.3	ex 0805 20 50		Mandarins and Wilkings
2.70.4	ex 0805 20 70 ex 0805 20 90		Tangerines and others
2.80	ex 0805 30 10	Lemons (<i>Citrus limon</i> , <i>Citrus limonum</i>), fresh	
2.85	ex 0805 30 90	Limes (<i>Citrus aurantifolia</i>), fresh	
2.90		Grapefruit, fresh:	
2.90.1	ex 0805 40 00		— white
2.90.2	ex 0805 40 00		— pink
2.100	0806 10 11 0806 10 15 0806 10 19	Table grapes	
2.110	0807 10 10	Water-melons	
2.120		Melons (other than water-melons)	
2.120.1	ex 0807 10 90		— Amarillo, Cuper, Honey Dew, Onteniente, Piel de Sapo, Rochet, Tendral
2.120.2	ex 0807 10 90		— other
2.130	0808 10 91 0808 10 93 0808 10 99	Apples	
2.140	ex 0808 20 31 ex 0808 20 33 ex 0808 20 35 ex 0808 20 39	Pears (other than the Nashi variety (<i>Pyrus Pyrifolia</i>))	
2.150	0809 10 00	Apricots	
2.160	0809 20 10 0809 20 90	Cherries	
2.170	ex 0809 30 00	Peaches	
2.180	ex 0809 30 00	Nectarines	
2.190	0809 40 11 0809 40 19	Plums	
2.200	0810 10 10 0810 10 90	Strawberries	
2.210	0810 40 30	Fruit of the species <i>Vaccinium myrtillus</i>	
2.220	0810 90 10	Kiwi fruit (<i>Actinidia chinensis</i> Planch.)	
2.230	ex 0810 90 90	Pomegranates	
2.240	ex 0810 90 90	Khakis	
2.250	ex 0810 90 90	Lychees	

ANNEX II

Marketing centres for the purpose of calculating unit prices by classification heading

Heading	CN code	Germany				Den- mark	France				Ireland		Italy				Nether- lands	UK	BLEU	
		Cologne	Frankfurt	Hamburg	Munich	Copenhagen	Le Havre	Marseilles	Perpignan	Rungis	Cork	Dublin	Civitavecchia	Genoa	Leghorn	Milan	Rotterdam	London	Antwerp	Brussels
1.10	0701 90 51 0701 90 59				x			x	x								x	x		
1.20	0702 00 10 0702 00 90	x	x	x	x			x	x	x		x					x	x		x
1.30	0703 10 19	x	x		x			x	x			x					x	x		
1.40	0703 20 00		x				x	x	x								x			x
1.50	ex 0703 90 00				x															x
1.60	ex 0704 10 10 ex 0704 10 90	x	x						x									x		
1.70	0704 20 00	x	x		x					x								x		x
1.80	0704 90 10				x													x		
1.90	ex 0704 90 90 (Broccoli)		x	x					x								x	x		
1.100	ex 0704 90 90 (Chinese cabbage)		x		x			x								x	x	x		x
1.110	0705 11 10 0705 11 90		x		x												x			
1.120	ex 0705 29 00	x	x													x	x			x
1.130	ex 0706 10 00	x	x						x									x		
1.140	ex 0706 90 90		x					x									x	x		
1.150	0707 00 11 0707 00 19				x				x								x	x		
1.160	0708 10 10 0708 10 90	x	x						x									x		x
1.170	0708 20 10 0708 20 90	x	x		x				x								x			x
1.180	ex 0708 90 00	x	x						x											x
1.190	0709 10 00		x						x									x		x
1.200.1	ex 0709 20 00 (Green asparagus)			x														x		
1.200.2	ex 0709 20 00 (Other asparagus)		x		x															x
1.210	0709 30 00		x		x			x	x								x			
1.220	ex 0709 40 00							x	x								x	x		x
1.230	0709 51 30			x	x															
1.240	0709 60 10		x		x			x	x	x							x	x		x
1.250	0709 90 50		x						x											x
1.260	0709 90 70		x						x											
1.270	ex 0714 20 00							x	x											x
2.10	ex 0802 40 00		x						x											x
2.20	ex 0803 00 10						x	x			x		x	x	x		x		x	

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Heading	CN code	Germany				Den- mark	France				Ireland		Italy				Nether- lands	UK	BLEU	
		Cologne	Frankfurt	Hamburg	Munich	Copenhagen	Le Havre	Marseilles	Perpignan	Rungis	Cork	Dublin	Civitavecchia	Genoa	Leghorn	Milan	Rotterdam	London	Antwerp	Brussels
2.220	0810 90 10	x	x	x				x		x							x	x		x
2.230	ex 0810 90 90 (Pomegranates)		x		x				x							x				x
2.240	ex 0810 90 90 (Khakis)			x													x			
2.250	ex 0810 90 90 (Lychees)			x													x			x

COMMISSION REGULATION (EEC) No 3272/88
of 24 October 1988
amending Regulation (EEC) No 1496/80 on the declaration of particulars relating
to customs value and on documents to be furnished

THE COMMISSION OF THE EUROPEAN COMMUNITIES,

HAS ADOPTED THIS REGULATION :

Having regard to the Treaty establishing the European Economic Community,

Article 1

Regulation (EEC) No 1496/80 is hereby amended as follows :

Having regard to Council Regulation (EEC) No 1224/80 of 28 May 1980 on the valuation of goods for customs purposes⁽¹⁾, as last amended by Regulation (EEC) No 1055/85⁽²⁾, and in particular Article 16 thereof,

1. Article 1 is amended as follows :

(a) Paragraph 1 is replaced by the following :

'1. Where it is necessary to establish a customs value for the purposes of Regulation (EEC) No 1224/80, a declaration of particulars relating to customs value shall accompany the customs entry made in respect of the imported goods. The declaration shall be drawn up on a form D.V.1 corresponding to the specimen in Annex I hereto, supplemented where appropriate by one or more forms D.V.1 bis corresponding to the specimen in Annex II hereto.'

Whereas Article 1 of Commission Regulation (EEC) No 1496/80⁽³⁾, as last amended by Regulation (EEC) No 3462/83⁽⁴⁾, provides, in particular, for a specimen form D.V.1 of declaration of particulars relating to customs value ;

(b) The following paragraphs 4 and 5 are added :

'4. The lodging with a customs office of a declaration required by paragraph 1 shall, without prejudice to the possible application of penal provisions, be equivalent to the engagement of responsibility by the declarant in respect of

Whereas it is desirable to alter the information sought by the form and to provide for the use of continuation sheets and to set out the obligations and the responsibility of the declarant ;

- the accuracy and completeness of the particulars given in the declaration,
- the authenticity of the documents produced in support of these particulars, and
- the supply of any additional information or document necessary to establish the customs value of the goods.

Whereas it is appropriate to replace the values laid down in Article 2 (1) (a) of Regulation (EEC) No 1496/80 below which Member States may waive the requirement of a declaration of particulars relating to customs value by an amount expressed in ECU and to take account of inflation which has taken place since the last revision of those values ;

5. This Article shall not apply in respect of goods for which the customs value is determined under the simplified-procedure system established in accordance with Article 16a of Regulation (EEC) No 1224/80.'

Whereas, with a view to administrative simplification, it is appropriate to clarify and extend the circumstances in which the declaration of particulars referred to in Article 1 (1) of Regulation (EEC) No 1496/80 need not be furnished or in which variations in the form of presentation of the data required may be allowed ; whereas the requirement to furnish the declaration relates to the application of the Common Customs Tariff ; whereas in the foregoing context it is not always necessary to require that the declaration referred to be furnished ; whereas variations in the form of presentation of the data referred to would also be justified where the goods concerned are the subject of a general, periodic or recapitulative entry ;

2. Articles 2 and 3 are replaced by the following :

Article 2

1. Member States may waive the requirement of all or part of the declaration of particulars provided for in Article 1 (1) :

- (a) where the customs value of the imported goods in a consignment does not exceed 3 000 ECU, provided that they do not constitute split or multiple consignments from the same consignor to the same consignee ; or
- (b) where the importations involved are, not of a commercial nature ; or

Whereas the measures provided for in this Regulation are in accordance with the opinion of the Customs Valuation Committee,

⁽¹⁾ OJ No L 134, 31. 5. 1980, p. 1.

⁽²⁾ OJ No L 112, 25. 4. 1985, p. 50.

⁽³⁾ OJ No L 154, 21. 6. 1980, p. 16.

⁽⁴⁾ OJ No L 345, 8. 12. 1983, p. 14.

(c) where the submission of the particulars in question is not necessary for the application of the Common Customs Tariff or where the customs duties provided for in the Tariff are not chargeable pursuant to specific customs provisions.

2. The amount in ECU referred to in paragraph 1 (a) shall be converted into the currencies of the Member States on the basis of the latest rates in force established in accordance with Article 2 of Council Regulation (EEC) No 2779/78 (*).

Member States may round-off upwards or downwards the sum arrived at after conversion.

Member States may maintain unamended the exchange value in national currency of the amount determined in ECU if, at the time of the annual adjustment provided for in the first subparagraph of Article 2 (2) of Regulation (EEC) No 2779/78, the conversion of this amount, before the rounding-off provided for in this paragraph, leads to an alteration of less than 5 % in the exchange value expressed in national currency or to a reduction thereof.

3. In the case of continuing traffic in goods supplied by the same seller to the same buyer under the same commercial conditions, Member States may

waive the requirement that all particulars under Article 1 (1) be furnished in support of each customs entry, but shall require them whenever the circumstances change and at least once every three years.

4. A waiver granted under this Article may be withdrawn and the submission of a D.V.1 may be required where it is found that a condition necessary to qualify for that waiver was not or is no longer met.

Article 3

Where computerized systems are used, or where the goods concerned are the subject of a general, periodic or recapitulative entry, Member States may authorize variations in the form of presentation of data required.

(*) OJ No L 333, 30. 11. 1978, p. 5.

3. The Annex is replaced by the Annexes hereto.

Article 2

This Regulation shall enter into force on 1 January 1989.

However, declarations, in a form corresponding to the specimen annexed to Regulation (EEC) No 1496/80, prior to that date may continue to be accepted until 31 December 1989.

This Regulation shall be binding in its entirety and directly applicable in all Member States.

Done at Brussels, 24 October 1988.

For the Commission
COCKFIELD
Vice-President

EUROPEAN COMMUNITY

DECLARATION OF PARTICULARS RELATING TO CUSTOMS VALUE

D. V. 1

ANNEX I	1 NAME AND ADDRESS OF SELLER (Block Letters)	FOR OFFICIAL USE
	2 (a) NAME AND ADDRESS OF BUYER (Block Letters)	
	2 (b) NAME AND ADDRESS OF DECLARANT (Block Letters)	
IMPORTANT NOTE By signing and lodging the declaration the declarant accepts responsibility for the accuracy and completeness of the particulars given on this form and on any continuation sheet lodged with it and the authenticity of any document produced in support. The declarant also accepts responsibility to supply any additional information or document necessary to establish the customs value of the goods.		3 Terms of delivery
		4 Number and date of invoice
		5 Number and date of contract
6 Number and date of any previous Customs decision concerning boxes 7 to 9		Enter X where applicable
7 (a) Are the buyer and seller RELATED in the sense of Article 1 (2) (*) of Regulation (EEC) No 1224/80? If "NO", go to box 8.		<input type="checkbox"/> YES <input type="checkbox"/> NO
(b) Did the relationship INFLUENCE the price of the imported goods?		<input type="checkbox"/> YES <input type="checkbox"/> NO
(c) (reply optional) Does the transaction value of the imported goods CLOSELY APPROXIMATE to a value mentioned in Article 3 (2) (b) of Regulation (EEC) No 1224/80? If "YES", give details:		<input type="checkbox"/> YES <input type="checkbox"/> NO
8 (a) Are there any RESTRICTIONS as to the disposition or use of the goods by the buyer, other than restrictions which: - are imposed or required by law or by the public authorities in the Community, - limit the geographical area in which the goods may be resold, or - do not substantially affect the value of the goods?		<input type="checkbox"/> YES <input type="checkbox"/> NO
(b) Is the sale or price subject to some CONDITION or CONSIDERATION for which a value cannot be determined with respect to the goods being valued? Specify the nature of the restrictions, conditions or considerations as appropriate:		<input type="checkbox"/> YES <input type="checkbox"/> NO
If the value of conditions or considerations can be determined, indicate the amount in box 11(b).		
9 (a) Are any ROYALTIES and LICENCE FEES related to the imported goods payable either directly or indirectly by the buyer as a condition of the sale?		<input type="checkbox"/> YES <input type="checkbox"/> NO
(b) Is the sale subject to an arrangement under which part of the proceeds of any subsequent RESALE, DISPOSAL or USE accrues directly or indirectly to the seller? If "YES" to either of these questions, specify conditions and, if possible, indicate the amounts in boxes 15 and 16		<input type="checkbox"/> YES <input type="checkbox"/> NO
(*) NOTES TO BOX 7 1. PERSONS SHALL BE DEEMED TO BE RELATED ONLY IF: (a) they are officers or directors of one another's businesses; (b) they are legally recognized partners in business; (c) they are employer and employee; (d) any person directly or indirectly owns, controls or holds 5% or more of the outstanding voting stock or shares of both of them; (e) one of them directly or indirectly controls the other; (f) both of them are directly or indirectly controlled by a third person; (g) together they directly or indirectly control a third person; or (h) they are members of the same family. 2. The fact that the buyer and the seller are related need not preclude the use of a transaction value (see Art. 3 (2) of Reg. (EEC) No 1224/80 and the Interpretative notes on that provision in Reg. (EEC) No 1494/80).		10 (a) Number of continuation sheets D. V. 1 BIS attached 10 (b) Place: Date: Signature:

FOR OFFICIAL USE				
		Item	Item	Item
A. Basis of calculation	11 (a) Net price in CURRENCY OF INVOICE (Price actually paid or price payable for settlement at the material time for valuation for customs purposes)			
	(b) Indirect payments - see box 8(b) (rate of exchange:)			
	12 Total A in NATIONAL CURRENCY			
B. ADDITIONS: Costs in NATIONAL CURRENCY NOT INCLUDED in A above (*) QUOTE BELOW previous relevant Customs decisions, if any:	13 Costs incurred by the buyer:			
	(a) commissions, except buying commissions			
	(b) brokerage			
	(c) containers and packing			
	14 Goods and services supplied by the buyer free of charge or at reduced cost for use in connection with the production and sale for export of the imported goods:			
	The values shown represent an apportionment where appropriate.			
	(a) materials, components, parts and similar items incorporated in the imported goods			
	(b) tools, dies, moulds and similar items used in the production of the imported goods			
	(c) materials consumed in the production of the imported goods			
	(d) engineering, development, artwork, design work and plans and sketches undertaken elsewhere than in the Community and necessary for the production of the imported goods			
	15 Royalties and licence fees - see box 9(a)			
	16 Proceeds of any subsequent resale, disposal or use accruing to the seller - see box 9(b)			
	17 Costs of delivery to (place of introduction)			
	(a) transport			
(b) loading and handling charges				
(c) insurance				
18 Total B				
C. DEDUCTIONS: Costs in NATIONAL CURRENCY INCLUDED in A above (*)	19 Costs of transport after arrival at place of introduction			
	20 Charges for construction, erection, assembly, maintenance or technical assistance undertaken after importation.			
	21 Other charges (specify)			
	22 Customs duties and taxes payable in the Community by reason of the importation or sale of the goods			
	23 Total C			
	24 VALUE DECLARED (A + B - C)			
(*) Where amounts are payable in FOREIGN CURRENCY, indicate in this section the amount in foreign currency and the rate of exchange by reference to each relevant element and item.				
Reference	Amount	Rate of exchange		

EUROPEAN COMMUNITY

ANNEX II

CONTINUATION SHEET

D.V. 1 BIS

FOR OFFICIAL USE				
		Item	Item	Item
A. Basis of calculation	11 (a) Net price in CURRENCY OF INVOICE (Price actually paid or price payable for settlement at the material time for valuation for customs purposes)			
	(b) Indirect payments – see box 8 (b) (rate of exchange:)			
	12 Total A in NATIONAL CURRENCY			
B. ADDITIONS: Costs in NATIONAL CURRENCY NOT INCLUDED in A above (*) QUOTE BELOW previous relevant Customs decisions, if any:	13 Costs incurred by the buyer:			
	(a) commissions, except buying commissions			
	(b) brokerage			
	(c) containers and packing			
	14 Goods and services supplied by the buyer free of charge or at reduced cost for use in connection with the production and sale for export of the imported goods:			
	The values shown represent an apportionment where appropriate.			
	(a) materials, components, parts and similar items incorporated in the imported goods			
	(b) tools, dies, moulds and similar items used in the production of the imported goods			
	(c) materials consumed in the production of the imported goods			
	(d) engineering, development, artwork, design work and plans and sketches undertaken elsewhere than in the Community and necessary for the production of the imported goods			
	15 Royalties and licence fees – see box 9 (a)			
	16 Proceeds of any subsequent resale, disposal or use accruing to the seller – see box 9 (b)			
	17 Costs of delivery to _____ (place of introduction)			
	(a) transport			
(b) loading and handling charges				
(c) insurance				
18 Total B				
C. DEDUCTIONS: Costs in NATIONAL CURRENCY INCLUDED in A above (*)	19 Costs of transport after arrival at place of introduction			
	20 Charges for construction, erection, assembly, maintenance or technical assistance undertaken after importation			
	21 Other charges (specify) _____			
	22 Customs duties and taxes payable in the Community by reason of the importation or sale of the goods			
	23 Total C			
24 VALUE DECLARED (A + B – C)				
(*) Where amounts are payable in FOREIGN CURRENCY, indicate in this section the amount in foreign currency and the rate of exchange by reference to each relevant element and item.				
Reference	Amount	Rate of exchange		

FOR OFFICIAL USE				
		Item	Item	Item
A. Basis of calculation	11 (a) Net price in CURRENCY OF INVOICE (Price actually paid or price payable for settlement at the material time for valuation for customs purposes)			
	(b) Indirect payments – see box 8(b) (rate of exchange:)			
	12 Total A in NATIONAL CURRENCY.			
B. ADDITIONS: Costs in NATIONAL CURRENCY NOT INCLUDED in A above (*) QUOTE BELOW previous relevant Customs decisions, if any:	13 Costs incurred by the buyer:			
	(a) commissions, except buying commissions			
	(b) brokerage			
	(c) containers and packing			
	14 Goods and services supplied by the buyer free of charge or at reduced cost for use in connection with the production and sale for export of the imported goods:			
	The values shown represent an apportionment where appropriate.			
	(a) materials, components, parts and similar items incorporated in the imported goods			
	(b) tools, dies, moulds and similar items used in the production of the imported goods			
	(c) materials consumed in the production of the imported goods			
	(d) engineering, development, artwork, design work and plans and sketches undertaken elsewhere than in the Community and necessary for the production of the imported goods			
	15 Royalties and licence fees – see box 9(a)			
	16 Proceeds of any subsequent resale, disposal or use accruing to the seller – see box 9(b)			
	17 Costs of delivery to _____ (place of introduction)			
	(a) transport			
	(b) loading and handling charges			
(c) insurance				
18 Total B				
C. DEDUCTIONS: Costs in NATIONAL CURRENCY INCLUDED in A above (*)	19 Costs of transport after arrival at place of introduction			
	20 Charges for construction, erection, assembly, maintenance or technical assistance undertaken after importation			
	21 Other charges (specify) _____			
	22 Customs duties and taxes payable in the Community by reason of the importation or sale of the goods			
	23 Total C			
24 VALUE DECLARED (A + B – C)				
(*) Where amounts are payable in FOREIGN CURRENCY, indicate in this section the amount in foreign currency and the rate of exchange by reference to each relevant element and item.				
Reference	Amount	Rate of exchange		