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REGULATION (EEC) No 375/69 OF THE COMMISSION

of 27 February 1969

on the declaration of particulars relating to the value of goods for customs purposes

THE COMMISSION OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Economic Community;

Having regard to Council Regulation (EEC) No 803/68[1] of 27 June 1968 on the valuation of goods for customs purposes, and in particular Article 14 thereof;

Whereas Article 14 of Regulation (EEC) No 803/68 provides that the particulars and documents to be furnished to the customs authorities for purposes of application of that Regulation shall be determined, as required, in accordance with the procedure laid down in Article 17 thereof;

Whereas it is necessary to ensure that importers are treated alike as regards declaration of particulars relating to value for customs purposes, particularly in respect of the information which they are required to furnish;

Whereas the questions relating to those particulars must be worded in such a way that the declarant may supply short answers;

Whereas the particulars to be furnished in reply to the list of questions set out in the Annex to this Regulation will be sufficient, in most cases, to indicate the terms of the transaction; whereas, however, more detailed information may be necessary, in particular where importation is effected pursuant to a transaction between a buyer and a seller who are not independent of each other;

Whereas it is necessary in certain cases to provide for exceptions and reliefs concerning the declaration of particulars relating to value for customs purposes;

Whereas the provisions of this Regulation are in accordance with the Opinion of the Customs Valuation Committee;

HAS ADOPTED THIS REGULATION:

Article 1

1. For purposes of application of Council Regulation (EEC) No 803/68 of 27 June 1968, declarants shall furnish the particulars relating to the value for customs purposes as required by the form of questionnaire set out in the Annex to this Regulation.

2. More detailed information shall be furnished at the request of the customs authorities, in particular where importation is effected pursuant to a transaction between a buyer and a seller who are not independent of each other.

Article 2

Subject to Articles 3 to 5, the Member States shall require a declaration in writing of the particulars referred to in Article 1 (1), either on a special form or on their usual customs declaration form appropriately adapted.

Article 3

In the case of a continuous flow of goods supplied by the same seller to the same buyer under the same commercial conditions through the same customs office, Member States may waive the requirement that particulars under Article 1 (1) be furnished in full in support of each customs declaration.

Article 4

A declaration in writing of particulars relating to the value for customs purposes shall not be required:

[1] OJ No L 148, 28.6.1968, p. 6.

(a) for goods for which the value for customs purposes is established on the basis of standard average values;

(b) for goods the importation of which does not require a written customs declaration to be lodged.

Article 5

Member States may waive the requirement of a written or oral declaration of all or part of the particulars relating to the value for customs purposes:

— where the value of the imported goods does not exceed 200 units of account for each consignment and provided that they do not constitute split or multiple consignments from the same sender to the same consignee; or

— where the imports involved are not of a commercial nature, but in respect of which a written customs declaration must ordinarily be lodged; or

— where the nature of the customs procedure to which the goods are subject does not require submission of the particulars in question.

Article 6

This Regulation shall enter into force on 1 July 1969.

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

Done at Brussels, 27 February 1969.

For the Council

The President

Jean REY

ANNEX

PARTICULARS RELATING TO THE VALUE OF GOODS FOR CUSTOMS PURPOSES

I

	Name and address
1. (a) seller	
buyer	
has an intermediary been involved?	
(b) (to be completed only where no sale is involved)	
consignor	
consignee	
has an intermediary been involved?	

2. Nature of the transaction: sale, hiring, consignment, .. [1]

Date of contract: .....

3. Commercial status of the buyer: retailer, wholesaler, . [1]

4. Terms of delivery: f.o.b., c.i.f., free domicile [1]

(place) .....

5. Terms of payment .....

6. Is there any commercial, financial or other relationship, contractual or otherwise, apart from that created by the transaction itself, between the buyer or the consignee and the supplier? Yes/No [2]

(subsidiary, branch, sole concessionaire, ... [1]

7. Were the goods manufactured under patent or are they the subject of other industrial or intellectual property rights Yes/No [2]

(patent, design, model, copyright, trade mark or trade name, ...) [1]

Is the value of any such right included in the invoice price? Yes/No

8. Will part of the proceeds of the subsequent resale, other disposal or use of the goods accrue either directly or indirectly to the seller or any person associated in business with the seller? Yes/No [2]

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[1] Delete where inapplicable; complete as necessary.

[2] If 'yes', detailed information on the subject should be given, unless a rate of adjustment has been fixed or agreed and the particulars which served as the basis of calculation of that adjustment have not changed.

II

A. **Basis of calculation of the value declared**	Rate of conversion	
9. Invoice price (in the currency of payment): [3]		
10. Alternative basis of calculation (e.g. current price, hiring charge): [3]		
B. Items which go to make up the value for customs purposes but are not included in the amount shown under A[4]		
11. Cost of services rendered by intermediaries (commission, etc): [5]		
12. Cost of containers and packing charges:		
13. Delivery charges to (place of introduction):		
freight		
insurance		
other costs		
total		
14. Other charges (charges for examination or analysis, consular fees, etc.): [5]		
15. Royalties (see in particular Part I No 7) and other disbursements: [5]		
16. Rebates and other reductions: [5]		
17. Duties and taxes payable outside the customs territory of the Community:		
Total (B)		
C. Items which do not go to make up the value for customs purposes but are included in the amount shown under A[4]		
18. Duties and taxes due on importation:		
19. Delivery charges relating to transport from place of introduction: [5]		
20. Other charges (e.g. customs clearance charges): [5]		
21. Other items: [5]		
Total (C)		
D. **Rate of adjustment** %		
on price		
notified on		
by		
Value declared (A+B—C+D)		

[3] The invoice price must be shown even though some other basis has been used in calculating the declared value.

[4] It is not necessary to declare items which have been used in determining the rate of adjustment if those items remain unchanged.

[5] Specify the nature of these items.