REGULATION (EEC) No 1343/75 OF THE COMMISSION

of 26 May 1975

on the furnishing of documents for the determination of value 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 as last amended by Regulation (EEC) No 1028/75 (2), 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 the purposes of application of that Regulation shall where necessary be determined in accordance with the procedure laid down in Article 17 ;

Whereas by virtue of those provisions the Commission has adopted Regulation (EEC) No 375/69 (3) on the declaration of particulars relating to the value of goods for customs purposes ;

Whereas experience has shown it to be necessary to make, in addition to that Regulation, a Regulation on the furnishing of certain documents, in particular the invoice, to the customs authorities, in order to give importers the same treatment for imports into each Member State and to give the customs authorities of the Member States the same means of determining the value for customs purposes ;

Whereas it is imperative for customs valuation purposes that the customs authorities have power to retain such invoice ;

Whereas, in view of Regulation (EEC) No 603/72 (4) on the buyer to be taken into consideration when determining the value of goods for customs purposes, where the value for customs purposes is declared on the basis of the price paid or payable, the invoice so submitted should relate to a price made on a sale to a buyer established in the customs territory of the Community ;

Whereas this buyer, however, may be established in a Member State other than that in which the customs value is declared and whereas in this case particular provisions may be necessary to ensure the proper determination of the value ;

(1) OJ No L 148, 28. 6. 1968, p. 6.
(2) OJ No L 102, 22. 4. 1975, p. 1.
(3) OJ No L 52, 3. 3. 1969, p. 1.
(4) OJ No L 72, 25. 3. 1972, p. 18.

Whereas it is necessary in certain cases to provide for exceptions to/and reliefs from the requirement to furnish the abovementioned documents ;

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

HAS ADOPTED THIS REGULATION :

Article 1

For the purposes of Regulation (EEC) No 803/68, the declarant shall furnish the customs authorities with a copy of the invoice on the basis of which the value of the imported goods is declared. If the customs value is declared in writing, this copy shall be retained by the customs authorities.

Article 2

In the case of written declarations of the customs value, when the invoice for the imported goods is made out to a person established in a Member State other than that in which the customs value is declared, the declarant shall furnish the customs authorities with two copies of this invoice. One of these copies shall be retained by the customs authorities, the other bearing the stamp of the customs authorities and the customs serial number of the declaration shall be returned to be declarant for forwarding to the person to whom the invoice is made out.

Article 3

Any Member State may extend the provisions of Article 2 to cases where the person to whom the invoice is made out is established in the Member State in which the customs value is declared.

Article 4

If the customs value is declared on a basis other than the price paid or payable, the declarant shall furnish the customs authorities with the documentary evidence on the basis of which the value is declared. He shall also furnish them with a copy of the invoice for the imported goods showing the price paid or payable.

Article 5

Any Member State may waive the requirement to furnish the documents as laid down in Articles 1, 2 and 4, if the declaration of particulars relating to the value of goods for customs purposes, as set out in the Annex to Regulation (EEC) No 375/69, does not have to be made and the determination of the value for customs purposes does not necessitate the presentation of these documents.

Article 6

This Regulation shall enter into force on 1 October 1975.

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

Done at Brussels, 26 May 1975.

For the Commission

The President

François-Xavier ORTOLI