COMMISSION REGULATION (EEC) No 1496/80
of 11 June 1980
on the declaration of particulars relating to customs value and on documents to be furnished

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], and in particular Article 16 thereof,

Whereas Article 16 of Regulation (EEC) No 1224/80 provides that the particulars and documents to be furnished to the customs authorities for the purposes of the application of that Regulation shall where necessary be determined in accordance with the procedure laid down in Article 19 thereof;

Whereas it is necessary to ensure that importers are treated alike as regards particulars to be declared and as regards documents to be furnished;

Whereas the particulars to be furnished in the specimen form shown in the Annex will be sufficient in most cases to indicate the terms of the transaction; whereas, however, more detailed information may be necessary, in particular where customs value is to be determined on a basis other than the transaction value referred to in Article 3 of Regulation (EEC) No 1224/80;

Whereas it is necessary in certain cases to provide for exemptions and reliefs concerning the declaration of particulars relating to customs value; whereas, in particular, it may be unnecessary to require that such particulars are furnished where the value of the imported goods is below a certain limit;

Whereas it is desirable for the sake of simplicity to express in national currencies and in round figures the limit of value fixed by this Regulation;

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

HAS ADOPTED THIS REGULATION:

Article 1

1. For the purposes of the application of Regulation (EEC) No 1224/80, a declaration of particulars relating to customs value in a form corresponding to the specimen (D.V.1) in the Annex hereto shall accompany the entry form for release for free circulation made in respect of the goods in question.

2. It shall be a particular requirement that the declaration of particulars relating to customs value prescribed in paragraph 1 shall be made only by a person (hereinafter referred to as 'the declarant') who has his residence or place of business in the customs territory of the Community and is in possession of the relevant facts.

3. Member States may waive the requirement of a declaration in the form specified in paragraph 1 where the customs value of the goods in question cannot be determined under the provisions of Article 3 of the said Regulation (EEC) No 1224/80. In such cases the declarant shall furnish or cause to be furnished to the customs administration concerned such other information as may be requested for the purposes of determining the customs value under another Article of the said Regulation; and such other information shall be supplied in such form and manner as may be prescribed by the customs administration concerned.

Article 2

1. Member States may waive the requirements of Article 1 (1), whether in whole or in part:

(a) where the value of the imported goods in a consignment does not exceed, as appropriate, Bfrs 70 000, Dkr 12 000, DM 4 000, FF 10 000, Lit 2 000 000, Fl 4 500, £ 1 000, £Irl 1 000, provided that they do not constitute split or multiple consignments from the same consignor to the same consignee;

(b) where the goods involved are not of a commercial nature; or

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

2. 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 entry for release for free circulation, but shall require them whenever the circumstances change and at least once every three years.

3. Article 1 shall not apply in respect of goods for which a simplified procedure in accordance with Article 22 (4) and (5) of Regulation (EEC) No 1224/80 is established.

[1] OJ No L 134, 31. 5. 1980, p. 1.

Article 3

Where computerized systems are used, Member States may authorize variations in the form of presentation of data required for the determination of customs value.

Article 4

1. 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. Where the customs value is declared in writing this copy shall be retained by the customs authorities.

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 his 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 the declarant for forwarding to the person to whom the invoice is made out.

3. Member States may extend the provisions of paragraph 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 5

This Regulation shall enter into force on 1 July 1980.

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

Done at Brussels, 11 June 1980.

For the Commission
Étienne DAVIGNON
Member of the Commission

ANNEX

DECLARATION OF PARTICULARS RELATING TO CUSTOMS VALUE

D. V. 1

1 Buyer

FOR OFFICIAL USE

2 Seller

3 Number and date of invoice

4 Number and date of contract

5 Terms of delivery (e.g. FOB New York)

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
☐ YES ☐ NO

(b) Did the relationship INFLUENCE the price of the imported goods?
☐ YES ☐ NO

(c) 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:
☐ YES ☐ 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?

☐ YES ☐ 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?
☐ YES ☐ NO

Specify the nature of the restrictions, conditions or considerations as appropriate.
If the value of conditions or considerations can be determined, indicate the amount in box 11(b) overleaf.

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?
☐ YES ☐ 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?
☐ YES ☐ NO

If "YES" to either of these questions, specify conditions and, if possible, indicate the amounts in boxes 15 and 16 overleaf:

* PERSONS SHALL BE DEEMED TO BE RELATED ONLY IF:

(a) they are officers or directors of one another's businesses;
(b) they are legally recognised 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.

10 I, the undersigned, declare that all particulars given in this document are true and complete.

Place: Date:

Signature:

Declarant:

		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) overleaf.*			
	(rate of exchange .....)			
	12 Total A in NATIONAL CURRENCY			
B. ADDITIONS: Costs in NATIONAL CURRENCY NOT INCLUDED in A above *	13 Costs incurred by the buyer:			
	(a) commissions, except buying commissions			
	(b) brokerage			
	(c) containers and packing			
QUOTE BELOW previous relevant Customs decisions, if any:	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) overleaf*			
	16 Proceeds of any subsequent resale, disposal or use accruing to the seller – *see box 9(b) overleaf*			
	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 importation			
	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