# 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,

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 16 thereof,

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;

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;

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;

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;

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*

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

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.'

(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

— 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.

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.'

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

(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*

ANNEX I

**EUROPEAN COMMUNITY** **DECLARATION OF PARTICULARS RELATING TO CUSTOMS VALUE** **D. V. 1**

**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? ☐ YES ☐ NO

If "NO", go to box 8.

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

If "YES", give details:

**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).

**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

**(*) 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)

**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 |
|---|---|---|
| | | |

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 |
|---|---|---|
| | | |