



EUROPEAN COMMUNITY **DECLARATION OF PARTICULARS RELATING TO CUSTOMS VALUE**

(Method 1) **D.V.1**

<p><b>1 NAME AND ADDRESS OF SELLER (Block Letters)</b></p>	<p><b>FOR OFFICIAL USE</b></p>
<p><b>2(a) NAME AND ADDRESS OF BUYER (Block Letters)</b></p>	<p style="text-align: center;"><b>Data Protection Act 1998</b></p> <p>HM Customs and Excise collects information in order to administer the taxes for which it is responsible (such as VAT, insurance premium tax, excise duties, air passenger duty, landfill tax), and for detecting and preventing crime.</p> <p>Where the law permits we may also get information about you from third parties, or give information to them, for example in order to check its accuracy, prevent or detect crime or protect public funds in other ways. These third parties may include the police, other government departments and agencies.</p>
<p><b>2(b) NAME AND ADDRESS OF DECLARANT (Block Letters)</b></p>	
<p><b>IMPORTANT NOTE</b> 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.</p> <p><b>NOTE: You are advised to read Notice 251 and 252 before completing this form. Complete all applicable sections before signing Box 10(b) declaration.</b></p>	<p><b>3 Terms of delivery</b></p>
	<p><b>4 Number and date of invoice</b></p>
	<p><b>5 Number and date of contract</b></p>
<p><b>6 Number and date of any previous Customs decision concerning boxes 7 to 9</b></p>	<p style="text-align: right;"><b>Enter X where applicable</b></p>
<p><b>7 (a) Are the buyer and seller RELATED in the sense of Article 143(*) of Regulation (EEC) No. 2454/93?</b> If 'NO', go to box 8.</p> <p><b>(b) Did the relationship INFLUENCE the price of the imported goods ?</b></p> <p><b>(c) (reply optional) Does the transaction value of the imported goods CLOSELY APPROXIMATE to a value mentioned in Article 29 (2) (b) of Regulation (EEC) No. 2913/92?</b> If 'YES', give details:</p>	<p style="text-align: right;"><input type="checkbox"/> YES <input type="checkbox"/> NO</p> <p style="text-align: right;"><input type="checkbox"/> YES <input type="checkbox"/> NO</p> <p style="text-align: right;"><input type="checkbox"/> YES <input type="checkbox"/> NO</p>
<p><b>8 (a) Are there any RESTRICTIONS as to the disposition or use of the goods by the buyer other than restrictions which:</b></p> <ul style="list-style-type: none"> <li>- are imposed or required by law or by the public authorities in the Community,</li> <li>- limit the geographical area in which the goods may be resold, or</li> <li>- do not substantially affect the value of the goods ?</li> </ul> <p><b>(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 ?</b></p> <p>Specify the nature of the restrictions, conditions or considerations as appropriate:</p> <p>If the value of conditions or considerations can be determined, indicate the amount in box 11(b).</p>	<p style="text-align: right;"><input type="checkbox"/> YES <input type="checkbox"/> NO</p> <p style="text-align: right;"><input type="checkbox"/> YES <input type="checkbox"/> NO</p>
<p><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 ?</b></p> <p><b>(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 ?</b></p> <p>If 'YES' to either of these questions, specify conditions and, if possible, indicate the amounts in boxes 15 and 16.</p>	<p style="text-align: right;"><input type="checkbox"/> YES <input type="checkbox"/> NO</p> <p style="text-align: right;"><input type="checkbox"/> YES <input type="checkbox"/> NO</p>
<p><b>(*) NOTES TO BOX 7</b></p> <p>1. PERSONS SHALL BE DEEMED TO BE RELATED ONLY IF:</p> <ul style="list-style-type: none"> <li>(a) they are officers or directors of one another's businesses;</li> <li>(b) they are legally recognized partners in business;</li> <li>(c) they are employer and employee;</li> <li>(d) any person directly or indirectly owns, controls or holds 5% or more of the outstanding voting stock or shares of both of them;</li> <li>(e) one of them directly or indirectly controls the other;</li> <li>(f) both of them are directly or indirectly controlled by a third person;</li> <li>(g) together they directly or indirectly control a third person; or</li> <li>(h) they are members of the same family.</li> </ul> <p>2. The fact that the buyer and the seller are related need not preclude the use of a transaction value (see Art. 29 (2) of Regulation (EEC) No. 2913/92 and the Interpretative notes on that provision in Annex 23).</p>	<p><b>10(a) Number of continuation sheets</b> D.V.1 BIS attached</p> <hr style="border-top: 1px dashed black;"/> <p><b>10(b) Place :</b></p> <p style="margin-left: 20px;">Date :</p> <p style="margin-left: 20px;">Signature :</p>

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 a 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
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