

ANNEX 8

DECLARATION OF PARTICULARS RELATING TO CUSTOMS VALUE D.V.1

1 NAME AND ADDRESS OF THE SELLER	For official use
2a NAME AND ADDRESS OF THE BUYER	
2b NAME AND ADDRESS OF THE DECLARANT	
3 TERMS OF DELIVERY	
4 NUMBER AND DATE OF THE INVOICE	
5 NUMBER AND DATE OF CONTRACT	
6 Number and date of any previous customs decision concerning boxes 7 to 9	

7(a) Are buyer and seller related in the sense of Article 127 of Implementing Regulation (EU) 2015/2447?	YES	NO
(If NO go to box 8)		
(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 134(2) of Implementing Regulation (EU) 2015/2447 (optional reply)?	YES	NO
(If YES give details)		
<p>8(a) Are there any RESTRICTIONS as to the disposition or use of the goods, other than restrictions which:</p> <ul style="list-style-type: none"> — are imposed or required by law or by the public authorities in the Union; or — 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 CONDITIONS or CONSIDERATIONS for which a value cannot be determined with respect to the goods being valued?		
		YES NO
Specify the nature of 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 there any ROYALTIES and LICENCE FEES related to the imported goods payable either directly or indirectly by the buyer as a condition of sale?	YES	NO
(b) Is the sale or price subject to an arrangement under which part of the proceeds of any subsequent		
RESALE, DISPOSAL or USE of the goods 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		
10(a) Number of calculation sheets attached		
10(b) Place, date and signature		

FOR OFFICIAL USE		Calculation sheet No		
		Item	Item	Item
A Basis of calculation	11 (a) Price paid or payable in CURRENCY OF INVOICE			
	(b) Indirect payments (see box 8(b))			
	(c) Exchange rate			
	12 Total A in NATIONAL CURRENCY			
B Additions	13 Costs incurred by the buyer:			
	(a) Commissions, except buying commission			
	(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) Material, 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 Union 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 the place of introduction in the EU:			
	(a) Transport			
	(b) Loading and handling charges			
	(c) Insurance			
	18 Total B in NATIONAL CURRENCY			
C Deductions	19 Costs of transport after introduction in the EU			
	20 Charges for construction, erection, assembly, maintainance or technical assistance undertaken after importation			
	21 Other charges (specify)			
	22 Duties and taxes payable in the Union by reason of the importation or sale of the goods			
	23 Total C in NATIONAL CURRENCY			
	24 CUSTOMS VALUE DECLARED (A+B-C)			

ANNEX 9

Appendix A

1. Introductory notes to the tables*Note 1. Generalities*

- 1.1. The summary declaration that must be lodged for goods entering or leaving the customs territory of the Union contains the information detailed in Tables 1 to 5 for each of the situations or modes of transport concerned. The diversion request that needs to be made where an active means of transport entering the customs territory of the Union is to arrive first at a customs office located in a Member State that was not declared in the entry summary declaration contains the information detailed in Table 6.
- 1.2. Tables 1 to 7 include all data elements necessary for the procedures, declarations and diversion requests concerned. They provide comprehensive views of the requirements necessary for the various procedures, declarations and diversion requests.
- 1.3. The headings of the columns are self-explanatory and refer to these procedures and declarations.
- 1.4. An 'X' in a given cell of the tables indicates that the data element concerned is requested for the procedure or declaration described in the title of the relevant column at the declaration item of goods level. A 'Y' in a given cell of the tables indicates that the data element concerned is requested for the procedure or declaration described in the title of the relevant column at declaration header level. A 'Z' in a given cell of the tables indicates that the data element concerned is requested for the procedure or declaration described in the title of the relevant column at the conveyance report level. Any combination of these symbols 'X', 'Y' and 'Z' means that the data element concerned can be requested for the procedure or declaration described in the title of the relevant column at any of the levels concerned.
- 1.5. The descriptions and notes contained in Section 4 in respect of entry and exit summary declaration, of simplified procedures and of diversion requests apply to the data elements referred to in Tables 1 to 7.

Note 2. Customs declaration used as an entry summary declaration

- 2.1. Where a customs declaration, as referred to in Article 162 of the Code, is used as a summary declaration, in accordance with Article 130(1) of the Code, that declaration must, in addition to the particulars required for the specific procedure under Appendix C1 or Appendix C2, include the particulars set out in column 'Entry summary declaration' of Tables 1 to 4.

Where a customs declaration, as referred to in Article 166 of the Code, is used as a summary declaration, in accordance with Article 130(1) of the Code, that declaration must, in addition to the particulars required for the specific procedure in Table 7, include the particulars set out in column 'Entry summary declaration' of Tables 1 to 4.

- 2.2. Where a customs declaration, as referred to in Article 162 of the Code is presented by an AEO under article 38, 2, b of the code and is used as a summary declaration, in accordance with Article 130(1) of the Code, that declaration must, in addition to the particulars required for the specific procedure under Appendix C1 or Appendix C2, include the particulars set out in column 'AEO Entry summary declaration' of Table 5.

Where a customs declaration, as referred to in Article 166 of the Code is presented by an AEO under article 38, 2, b of the code and is used as a summary declaration, in accordance with Article 130(1) of the Code, that declaration must, in addition to the particulars required for the specific procedure in Table 7, include the particulars set out in column 'AEO Entry summary declaration' of Table 5.

Note 3. Customs declaration at export

- 3.1. Where a customs declaration, as referred to in Article 162 of the Code, is required, in accordance with Article 263(3)(a) of the Code, that declaration must, in addition to the particulars required for the specific procedure under Appendix C1 or Appendix C2, include the particulars set out in column 'Exit summary declaration' of Tables 1 and 2.