

FISCONET *plus*

RECENT CHANGES



NL



TAXATION / Customs / Administrative guidelines / Customs value

Circular 2018 / C / 9 on customs value

Transaction value ; methods for determining the customs value ; identical goods ; similar goods ; deduction method ; m e method of the calculated value ; m e method of the reasonable means ; m e method "fall-back " ; transfer price ; exchange rate ; place of income.

FPS Finance, 24 . 01 .2018

General Administration of Customs and Excise

The current version of this circular was amended on 05 . 02 .2020 .

The changes concern :

- Paragraaf 61 give T a brief explanation about the new Incoterms 2020.
- Section 173 was amended and became a practical explanation added to the current situation.
- Section 193: references to two paragraphs of the circular been corrected.
- Article 7 : two mistakes were corrected .
- There was a new paragraph 7a added to the Incoterms 2020.

Amendments	Datum	Changed §§	Ge updated appendices	Previous versions
<S2>	05/02/2020	61, 173, 193	7 en 7 bis	v origine version
<S1>	10/10/2018	61, 5 th paragraph 172	-	last e version

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I. Basic Rules - Introductory Concepts

I. 1. Foreword

1. The customs value of imported goods is one of three tax elements that constitute the basis for establishing the customs value, the other two are the origin value and the Customs Tariff.

The importance of the customs value comes from the quasi-general principle of taxation "ad valorem"; in concrete terms, this means a percentage of the value of the goods around indicated at the input. Hence it is important to have regulations to dispose in order to allow the value of the goods to determine, as a basis will be applied to calculate the taxation.

The customs valuation aims to provide a more correct levy of duty to be concerned with imports and (fiscal aspect) must also protect against unfair loyal importer competition (socio-economic aspect).

A fair, uniform and neutral system for the determination of the customs value of goods is needed, which will exclude or fictitious customs values.

The customs value should be determined according to simple and just standards, which are in accordance with commercial practice.

Both the business and customs have an interest in the case that there is certainty as to the value to be given.

It is the hand that importers appreciate to advance and knowing exactly what duties they will have to pay, so meet the purpose of calculating the costs and selling imported goods.

These objectives are achieved through an instrument, in particular a customs valuation system; it comes to six different methods according to an overriding principle to be followed.

I. 2. Definitions



2. The following definitions apply for the application of this circular .

Customs Value : The value of goods for the purposes of the common do you a netarief .

Importing country : importing country or customs territory .

V o ortgebrachte goods : grown the goods, manufactured or mined.

Union Customs Code (UCC for short): Regulation (EU) No 575/2012 . 952/2013 of the European Parliament and of the Council of 9 o ctober 2013 fixing the custom personalized ewetboek of the Union .

The delegated regulation of the UCC (abbreviated DA (D elegated Act)) : Delegated Regulation (EU) 2446/2015 of the Commission of July 28, 2015 supplementing Regulation (EU) No 95. 2 / 2013 the European Parliament and the Council with detailed rules b e striking a number of provisions of the customs Code of the Union.

UCC Implementing Regulation (abbreviated IA (Implementing Act)) : Implementing Regulation (EU) . 2447/2015 of the Comm i s jewel of November 24, 2015 on detailed you itvoeringsvo orschrif t and certain provisions of Regulation (EU) no. 952/20 13 of the European Parliament and of the Council establishing the Customs Code of the Union .

The g edelegeerde transition regulation (ex g e briefly TDA (Tra nsitional Delegated Act)) : Ge delegated V erordeni n g (EU) 2016/341 of the Commission of December 17, 2015 to supplement Regulation (EU) No 952/2013 of. the European Parliament and of the Council on transitional rules for implementing certain provisions of h et customs Code of the Union for the case s where d e RELEVA n to electronic systems are not yet operational, and amending Delegated Regulation (EU) 2015/2446.

Security : the security to be provided to safeguard the i uncollected import duties nEnter.

Time point for the determination of the d o uanewaarde :

- for the goods directly into free v brought erkeer, the date of acceptance of the declaration by the customs which the declarant shows his will to those goods i n to release for free circulation;
- for goods released for free circulation after entry under another customs procedure, the date, if any, determined in accordance with the provisions relating to that other procedure .

I. 3 . Values v giv the d o you aneaangifte

I. 3.1. Oversight

3. On the Customs neaangifte d ienen bi j the importation of goods , the following values being ve rmeld :

- the customs value
- the taxable amount of VAT
- the statistical value .

Other import values may be provided in specific regulations.

I. 3.2. De doon earth

4. The Customs n ewaarde to determine the value for the application of tariffs of import duties and VAT and forms the taxable basis for the application of ad valorem duties. In the formul i e r "single document" is the value for customs ve rmeld in the box bet r paved the calculation of the load (box 47) in the flask to "Basis of charge" means in addition to the code "A00" in the "Type column, " . The amount involved is still figures to be expressed and i n euro to be displayed .

I. 3. 3 . Measure staff of lifting fing v oo r VAT

5. With regard to the VAT includes chargeable basis for the pressed goods supplied to the custom value determined according to the Community rules, even if the goods; n are not subject to imports o e r rechten for any reason whatsoever.

In addition to the d ouanewaarde z ijn to b e engage in the taxable amount v ear , the VAT, for zove r they are not already included :

- 1° the overseas duties, taxes, fees and taxes, and we l k e for imports into Belgium due to be with out sin inside g of the VAT to be levied;
- incidental expenses such as the cost of commission, customs clearance, packing, transport
- 2° and insurance to the place of destination of the goods in the b i nnenland (see Instruction VAT, numbers 85 and 86).

That s not in the taxable amount v ear VAT to be inclu n (see Instruction VAT figure 87):



1. the sums that may be deducted from the prize as discount;
2. the price reductions to be added to the k o by the customer, or they are allocated and n obtained o p t, the j dstip to which the tax is payable on demand ;
3. the int Residues of ground for late payment .

In the "single document" is the m amount for VAT aatstaf listed in the box on the b e account of tax (section 47) in the column "Maatst on H e ffig" next code " B 00" in the 'Type' column. The amount concerned must always be expressed in figures and expressed in euros.

I. 3.4. Wsoil for statistics

6. As he t b indicates egrip , statistical waa is rth used for the s TATISTICS of foreign trade of Belgium . If wa arde statistical applicable to imports and export value of the goods at the border of Belgium and Luxembourg Econo m i s che Union, which means that the transport and insurance costs t o t at the limit in the statistical value should be understood . The statistical value may thus be different from the value for customs purposes, in which the delivery cost only up to the border of he t d territory of the Union is understood. The form and "single document" have a separate box for entering the statistical value (box 46). Like the customs value, the statistical value is always expressed in figures and in euros .

I. 3.5. Andere prices and values

7. Tenslott e serve bes t the waa r den specified in § 3 sometimes still other values to be firmly made or applied.

The E U - regulations provide, among other entry, re presentative rates, reaction rates , rates at i n v primal , standa rd input values for certain landbouwprod ucts ; o f minimum import prices and normal values for anti - dumping or anti - subsidy measures .

The attention is drawn to which there is , in principle, no connection exists between the here referred to above p r i j zen / values and the value for customs.

Consequently, the werke may severally bet a alde or price to be paid, determined according to the in under present circular not be rejected provisions set forth in the customs value plane as he down for that well, eg. Certain re pres e n t ative price or fixed minimum price is set. Nor can wor d and accepted that the price actually paid or payable p Wicker adds a notional amount of compensation for the difference between that price and the relevant re expletive or minimum p r i js.

I. 4 . Legal conte xt and done recess of the do uanewaar d e

I. 4. 1 . The GATT ove back again 1979

8. A new customs valuation agreement was concluded in the course of the 1973 multilateral trade negotiations of the GATT (Tokyo Round). Full you i t is called the "Convention on the applicatio n o f Ar ticle VI I of the General Agreement on Tariffs and Han del" in Geneva on 12 april was signed in 1979.

This approach to the value aims to provide a more uniform application to far z e k honoring the general principles in the Art ikel VII of the GATT O vereen advent contained lie.

The objective here is the ve rschillende at international level existing value for customs harmonizing systems and the capabilities of arbitrary, random or f i fictitious value determinations because of the ad- ministratie z oveel mo g ons be ruled out.

To this end, this Agreement aims to establish a customs valuation system that :

- *is fair in* that it is based on current commercial practice;
- *uni f o r m is*, in that it is supported on 6 diff illende worth ebepalin g smethoden each of which correspond to simple criteria;
- *n eutraal* is that it makes it possible to avoid that the valuation of the goods from protectionism artificially v e r increased.

The Agreement thus assumes a positive concept, namely the price at which the goods are actually sold, the price actually paid or payable. These can be based on six different methods, one primary and five s you b stitutiemethoden which successively get tired as to be egepast. Three methods are based on the transaction value being the price actually paid or payable under certain conditions and circumstances . The first, the primary, is supported on the row a n s action value of the imported goods she lf; the two other z i based on the transaction value of either identical goods or similar goods.

The following two methods have been supported on the accounting data in which either of the doo r v e rkooprij s cost components incurred after inv primal be off getrokke n (subtraction method) , or where in the fabrication cost will be bijgerekend chargeable elements (computes k setting value).

Can none of these five methods are used, the custom value is e a ls last resort to be determined aa n the basis of "reasonable p j ke agents" which must be compatible with Engagement mst.



As regards exports to the Agreement, the abolition of protectionist measures such as the American Selling Price (ASP) as a result. The customs administrations of third countries are significantly limited in applying arbitrary mark-up of the invoice price. This entails for the exporter less difficulties partly because there is a greater certainty in its price policy.

I. 4. 2. Founding of the World Trade Organization 1995

9. The last round of negotiations organized under the GATT, the so-called Uruguay round (1986 to 1994), closed in April 1994. On the basis of the agreements made during the Uruguay Round, was 1.1. 1995 founded the World Trade Organization (WTO), which succeeds GATT with expanded powers.

WTO fulfills the following missions:

- administration of the in the context of the WTO sealed trade agreements
- trade association forum
- be acting on trade agreements
- monitoring national trade policies
- technical assistance and training for developing countries
- cooperation with other international organizations.

The international instrument where the WTO was established in Annex I in the GATT there of the GATT concluded agreements, including laws on customs value, adjusted on the basis of Article VII of the GATT 1979.

I. 4. 3. The World Customs Organization

10. Created in 1952 under the name "International Customs Organization" (ICO) is the World Customs Organization (WCO), an independent Intergovernmental organization whose mission is to improve the efficiency of customs administrations.

The WCO is the only one in the governmental organization internationally active exclusively specializes in customs matters.

The WTO agreement on valuation relies on the WCO to manage the technical aspects of the agreement, through the technical committee responsible for customs value.

The WCO handles under more of the technical problems arising from the daily management of the systems of customs value and provides, at the request of its members information and advice on issues directly related to the customs value.

I. 4. 4. The Community Customs Code 1994

11. The EC has accepted the GATT Agreement 1979. To GATT direct legal power to give the EU member states, they are in European legislation. To that end, the provisions were recognized in the Council Regulation (EEC) no. 1224/80 of 28 May 1980.

1 January 1994, the aforementioned Regulation was lifted and its contents were incorporated into the Community Customs Code (Regulation (EEC) no. 2913/92 of 12 October 1992) as well as the obligatory provisions (Council Regulation (EEG) No 2454/93 of 2 July 1993).

I. 4. 5. Customs Union Code

12. On May 1, 2016 the Code of the Union in operation entered into force, in turn, the provisions relating to the valuation system for customs value was adopted.

In principle, the provisions concerning the valuation that were included in the Customs Code substantially the same, the changes were explained in the respective paragraphs.

The regulation on customs value is based on the following REGULATORY provisions:

- Customs Code of the Union (CCU): Art 53 and 69-76 (see extracts in Annex 1);
- Implementing Regulation (IR): Art 127-146 and 347 (see extracts in Annex 2);
- Delegated Regulation (DR): Art 71 (see extract in Appendix 3);
- Delegated Regulation with Transitional Rules (TDR): Art. 6 (see extract in appendix 4);
- General Law on Customs and Excise of 1977: including art. 139, 144, 201 - 203, 205, 211 - 219, and 259.

13. The Commission refers to the collection of texts on Customs Valuation of the Customs Code Committee - Customs Valuation Section, which is intended for the customs administrations of the Member States look for anyone interested. This collection is:

- conclusions for practical cases taken by the Committee
- comments on the Customs Code Committee's view on how to use specific provisions
- you itspraken the Hof Justice of the European Union relating to customs value and,
- a list of the Technical Committee of the Customs Code WCO adopted instruments.



The collection of texts on customs value can be found at the following websites i t e :

https://ec.europa.eu/taxation_customs/business/calculation-customs-duties/customs-valuation_en

14. At this same address was the Commission's e e n placed new document with guidance on certain provisions e n of DWU. This document will in the future to me e rth re provisions be extended .

I. 4.6. Douane-unie E U - Turkije

15. On March 6, 1995 I am the European Economic Community and Thanksgiving Turkey e e and agreement through which, as at 31 December 1 995, a custom-Turkey Customs Union is set.

The following decisions underpin the Customs Union:

- b onclusion of the Council of 23 December 1963 on the conclusion of the Agreement w a a time on Parliament an association is Gebra CHT between the single European e Economic Community and Turkey (Official Journal of the European U nion No. 217 of December 29, 1964.);
- b onclusion No 1/95 of the EC-Turkey Association Council of December 22, 1995 on tenuitvoerleggi. N g of the final phase of the Customs Union (OJ va n L EC No. 35 of 1 February 3, 1996) ;
- b onclusion No 1/96 of the Committee Douan. Esamenwerking EC-Turkey May 20, 1996 establishing the application of Decision No 1/95 of the EC-Tur. K i j e (OJ EC No L 200. August 9, 1996).

On custard k do you anewaarde this has some practical implications. N ame in Article 19 of Decree no. 1/96 provides that the costs of transport and insurance, loading and unloading connected to h e t transport of goods from third countries after it is fully honor the customs territory of the customs union EC-Turkey are binnenge come into consideration are allowed in determining the customs value, provided that these costs separately from the actual v o o r goods paid or payable pri s are aangege here.

Re k ening account that the customs union no agricultural product and or products ko len or of steel were included means that the bovenge aforementioned impact on customs value is not valid v o o r these products .

I. 5 . Role of customs

16. For unif orme to p assing of import duties it is necessary that the customs value is determined in the member states uniformly. It is indeed necessary any deflection of handelsverke e r , and of the activities, as well as any ve rstoring in d e concur r entievoorwaarden, which may result from fresh chill and between national practice, to avoid. This is one of the duties of customs.

Customs is not only an appropriate c t e collection of the tariff been schreve n duty - where b i j factor value is an important element -, but they m ust also verify that all importers for duties equal treatment.

17. D e Customs also performs a range of additional o p d r consider other a dministraties, both federal, reg ionale, n ational and supranational .

Thus customs plays a be important role on the application of the tax on value added tax (VAT), both exports (for relief), and b i j input. She also oversees the applicat ssing the size of government l and on statistics, permits for import, export and TRANS primal on sanitary, economic and other requirements, including in relation to the E U Act '.

In the performance of these broken e b r eide range of activities, the customs is ane more than once conc o nfronteerd with a value-aspect. This is the case, for example, for the application of anti-dumping duties.

The determination of the customs value plays an important role in international exchange l i n g of goods. The definition of custom personalized ewaarde can z odanig z i j n chosen to have a protectionist slant e n can thus have a serious restrictive effect on international trade.

I. 6 . Obligations from the declarant

18. The posts a r e n Customs and Excise, which it bez it be h un aanst e lling, l 'm always right all the goods imported, verify export or transit.

Imports declared for a customs procedure should form the subject of a douaneaang i f t e and the principal should the cargo verification to d o offer uane officials.



The refusal to have goods or documents verified is an impediment to activities. There is fraud against the rights of the Treasury when the provisions of the law intended to really for verification ensure an official voluntarily TRANSGRESSIONS den.

19. On import shall the value of the goods shall always be specified in the declaration to be, and this for each type of goods to which that value is optionally beats. Regardless of their value it shall be mentioned statistical value.

In contrast, the power declaration on value not required for goods to free circulation are placed as the presentation of this value data is necessary for the implementation of the shared appelijk customs tariff or customs duties are not to may be one collected on application of the legal provisions. For the determination of the value for customs, all persons or companies, which directly or indirectly involved in the corresponding feed his bet skirts binnen the vastgestelde periods all the necessary documents and provide information to the Administration.

20. At the declaration shall, at his request, be permitted to use one or more of the described in gene in changing the declaration after it by the Customs authority is accepted. The change may not have the effect that the declaration relates to goods other than those to which it originally related.

However, no AME is not permitted where the request is made after the customs authorities :

- a) either have notified the declarant of their intention to examine the goods;
- b) have established that the described in gene are incorrect;
- c) whether the goods have liberated give.

21. On request by an official of the customs and excise with the least degree of Deputy fiscal skilled in the art, the principal need, the importer and the consignee of the goods all the documents and correspondence confer and sending or script ons in lichten provide, relating to the in free Signposts goods declared which is transmitted and for consumption, as it is deemed necessary for the control of the on the customs declaration vermeide data.

Officially should be vorgelegd de factuur or copy thereof, the declaration DV1 on the value data and all other considered necessary documents, correspondence and written information regarding the free circulation gebr of goods declared for home use.

22. The declaration of galvanize windows on customs valuation should be done by email or person ("the Agent") who has his residence or place of business in the customs territory of the Union and all appropriately and de know facts.

I. 7. Overview of the method and value down douanewaarde

23. In the GATT Engagement there were six different methods for the determination of the customs value recorded. These are the following methods :

1. the transactiewaarde of the imported goods ;
2. the transaction value of dental goods ;
3. the transaction value of similar goods ;
4. the deduction method ;
5. the calculated value ;
6. the value determined on the basis of the reasonable means (method fall-back) .

These methods become substantially in accordance with Articles 70 and 74 of the DWU determined. In addition to worden in the Uitvoeringsverordening lation IA implementing rules for the application of the douanewetboek of the Union and are these provisions developed in the artikel, and 127 - 134 En 139 - . 144

24. The transactiewaarde the ingevoerde goods is the main method for the vaststelling of the customs value since in most cases a sales contract before export to the customs territory of the Union worden afgesloten. This value serves as necessary te be variabel opast met certain elements that in Articles 71 and 72 DWU opgenomen be, and articles 135-138 of the Implementing Regulation be described in more detail.

25. In these method are specified conditions, om conditions and rules provided. As for image can worden aangepast that the first method should be a job to pay ons for the imported goods price in a sale between related and unrelated parties agreed to a verkoop for export to the customs territory from the EU. Each vaststelling the customs of influencing prices for verbondenheid expire by the evidence of the importer - any method, regardless of the rank - that price is one of the values determined according to those methods. The transactiewaarde will also in verbondenheid must be accepted if it is not by the influenced connectedness.

It is a positive concept whereby the invoice price should always be assumed as de ze the price actually paid or payable partijen. In this zin the declaration according to the invoice price is no longer optional for the declarant but obligatory.

The basis for the determination of the value of the custom property is to the extent of het mogelijk the transaction value of the good run to be which de value is determined.



26. In the first place, for example, the valuation should always be based on the first method. When this can not be applied or is not satisfactory, the other methods in accordance with a force of the order - only by the fourth and fifth method can, at the request of the importer or / copper, the rank order will be reversed - to be applied to the first of these methods, according to which the value for customs purposes, we can be determined.

The guideline here for is that in the over a large majority of cases, the value of the same goods can be determined according to the first method, viz. That of the transaction value of the imported goods. One may assume that one to come in more than 90 % of the worth eringen d applicable these method.

II . TRANSACTION VALUE OF THE IMPORTED GOODS

II. 1. Understanding transaction value

TWO Art. 70 IA, Art. 12 9 and 131 § 1
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27. The customs value of imported goods is, according to this method, the transaction value that the goods actually paid or payable price when sold for export to the customs territory of the Union, after adjustment for in so far as all of the following values are met :

- a) There are no restrictions at any time on transfer or use of the goods by the holder thereof with the exception of restrictions that are either imposed or required by law or by the authorities of the Union or the goods limit area which does not affect the value of the goods;
- b) the sale or the price is not subject to any condition or performance of the value can not be determined with respect to the smooth run of which the customs value is determined;
- c) no part of the output of any subsequent resale or disposal or later use of the goods by the buyer, will the seller directly or indirectly at the disposal, and, unless an appropriate adjustment can be made;
- d) the buyer and seller are not related or their connection is such that the price is affected.

28. Meaning of "price"

The term "price actually paid or payable" means that the value for customs is the price actually paid or payable, which has already been paid or not at the time of the customs declaration. The basis for the transaction value is the price that the parties have contractually agreed. This contract should not be in writing, but it is also possible. The transaction value is not the "invoice price" specified. The reason to use the term "the price actually paid or payable" instead of "invoice price" is because in many cases the invoice price is not the full value but a price for the goods is.

The invoiced price (e.g. net price used for determining the customs value at the time of sales between companies in the same multinational) can indeed be corrected by debit or credit notes later corrected, gives not always the price actually paid again.

29. The price can be expressed in :

- money (coins),
- payment in kind (for example, goods, discharges, rights),
- partial payment in money and partly in kind ,

insofar as a price has been agreed for the goods, services or rights or a method has been accepted for determining the price.

The price actually paid or payable is the price actually paid or payable, conditional upon the performance of the imported goods by the buyer at any of the following are individuals or to be performed :

- a) the salesman;
- b) a third party on behalf of the seller;
- c) a third party that is bound with the vendor;
- d) a third party, when the payment has been done to that party in order to meet the obligation of the seller.

The payment does not necessarily have to be made with money. Payments may also be by means of credit or negotiable instrument to be received, or by payment in kind.

30. The payment can be both direct and indirect.

An example of an indirect payment would be - settlement by the purchaser of a debt - partial or complete of the seller may be.

In addition, payments made directly to the seller of the good to be run considered as indirect payment by the buyer.



There is also a distinction should be drawn between payments due by the buyer obliged to do and facultative payments.

Example: Firm A located in E. You buy electrical equipment of Company B from a third country. Under the terms of the contract A can freely choose themselves the guarantee to grant or purchase and contract to conclude with a third party. A still chooses to purchase the guarantee provided by B provided additional costs.

Since A was not obliged to buy the warranty from B to this additional payment can not be considered a condition for the sale of goods. Therefore if the guarantee is from B to A was imposed would this payment towards the goods as a condition of sale of the goods and would they part make the price actually paid or payable.

31. Activities carried out by the purchaser

According to Article 129 paragraph 2 IA word on activities that the purchaser or a person connected to him made on his own account, including those activities which are related to the trading of goods but with exceptions regarding the activities covered in Article 71 I of the code in an adjustment is provided, not as an indirect cost considered to the seller's price.

This means that the cost of these activities when determining the customs value of imported goods, not included in the price actually paid or payable price should not be counted, even if they are charged to benefit the seller or have been made in consultation with the seller.

The term "marketing" covers all activities that relate to advertising; for example, advertising and promotion of the sale of the imported goods, and all activities related to the guarantees and warranties provided for the goods. Despite the fact that activities normally initiated by the buyer even if they result from a sales agreement with the seller. Consequently, they should not be included in the customs value.

Although the legislation specifically referring to commercial activities, do not all costs and activities - which the buyer for his own account - fall out of the customs value.

For example, can the buyer after the purchase of the property decide to save for their own account in the exporting country before he/she entered in the EU, so the distribution costs are taken over. In the like case, can the cost of the buyer's storage is not be considered to be paid as a condition of the sale of the imported goods, and make it cost as such not a part of the actually paid or payable price.

This activity can take place either after or before the input, after the purchase of the goods. When those activities are carried out after the purchase of the goods but before importation, they can not lead to a change in the nature of the goods of part of the necessary process to the imported goods.

32. Partial delivery

Where goods declared for a customs procedure, part of a consignment in a single transaction purchased how much of the same goods, the value is paid or payable price for the purposes of Article 70, paragraph 1 of the Code calculated in proportion to the total price for the purchased goods.

II. 2. For values

II. 2.1. Overzicht

33. The transaction value method of imported goods is determined by conditions. If one or more conditions are not met, this method will not apply. The conditions on European level are:

- the sale;
- the sale for export to the EU - douanegeraad;
- the moment of sale;
- the use restriction;
- the commitments or services to be performed;
- the profit sharing;
- the relationship between seller and buyer.

II. 2.2. Sale on the level of the seller

34. The sale should effectively happen between the seller and the buyer, and this transaction is a sale, both economically and from a legal standpoint. Without actual sales, there can be no transaction value. However, if the seller sets itself the problem of the level, this is due to the processing of the goods.

In practice, it is stated that in the following cases there is no sale and therefore no transaction value of the goods can be determined:

- imports by a person who does not buy the goods and after the sale
- imported goods for renting or leasing; or in the context of hire purchase (financial leasing); in the latter case, despite the possibility for the tenant to the leased property over



time to ve rw inherit, can the lease not be gelijkg esteld with ee n sales; p because there is no transaction value at the time of the in free circulation theorem ;

- free delivery, direct mail, trial shipments, gift shipments and deliveries free of vervangi ng sonder parts;
- supplies on trial;
- goods introduced into consign a tie; This is the case when a company (receiver), goods exports to the importing country, not as a result of a sale, but with the intention to let it sell at d e best price by between perso s (custodian s). There has g distant k oop p late and found the goods remain the property of the foreign provider, as long as they after importation not be sold at the best price through the agents . At the time of entry there is ge and transaction value for these goods;
- go Ederen imported low honored by philia agents or subsidiaries , and which to the exporter / vendor no separate legal entity and ; Such a delivery means only a transfer of goods from one n spike, the other belonging to the same group . Therefore d e vastst e lling of the customs value of goods imported by a subsidiary only be based on the transaction value if the input is as a result of a sale by the exporting takings g to an end user which, relative to d e e exporter and indi d erlij ke makes entity ;
- waste or surplus, entered to be destroyed in the importing country where the supplier to the importer pays a certain amount for payments as grams of the service it gives him.

35. Inza ke handelsniv eau is b e piles d the price actually paid , regardless of the level at which the buyer is located. This means eg. That the price to the importer in Europe for calculating the customs value provision le may nd.

36. For the valuation should the buyer far of to g e ome condition other than to satisfy his party to the contract of sale, so that the buyer is not necessarily the risk of buying their own account trader should wear.

D it means that the purchaser is a purchaser within the meaning of the B elgisch b urger transferred state law ie a person to whom the goods owned and is required to pay the purchase price.

II. 2. 3 . Sell itvo for you there to the customs territory of the Un pe

DWU art. 70 § 1

37. The condition is frame d if from gangspun t out is appropriate any price but a price for the goods whose value is determined agreed to a sale for export to the customs territory of d e Union .

The fact that the goods are a Provided VOO r in the v row movement set the EU is a sufficient indication that the goods are sold for export to the customs territory of the European Union.

When a transaction takes place betw and a non-EU -established vendor and e and inside the douaneg e bid from the EU -based copper can be assumed that in such cases there is always a sale for output to the EU customs area . Even if the buyer fails to do uanegebied EU is set to from such a sale s prake are, if it is a purchase where the goods are destined for the customs territory of the EU .

At the time the transaction takes place, the goods will usually d e warehouses sellers are . However, it is also possible that the goods are already on the way (sold-sold-to-arrive). Even in this case, one still speak of a sale for export the relevant sales have provided and can d ie at the time of declaration already solid state (eg a an the ha n d of price lists).

It is therefore sufficient that the transaction was concluded with the intention of exporting the goods to the EU. It follows that only the transactions related to the fe itelijke transfer of goods to the internationa le Nivea you to the EU can be used to determine the customs value on the transaction value method .

As such, is in the Commission's new "guidance document" ; which, reference is made them one in paragraph 1 4 above , after all frame d that bin nenlands e verk oop - between a seller and a buyer established in the customs territory of the E uropean Union - not eligible may come as a sale for export to the EU.

II. 2. 4. M oment of the v ales

II. 2. 4.1. V ales before inside nbrenge n in th e Union

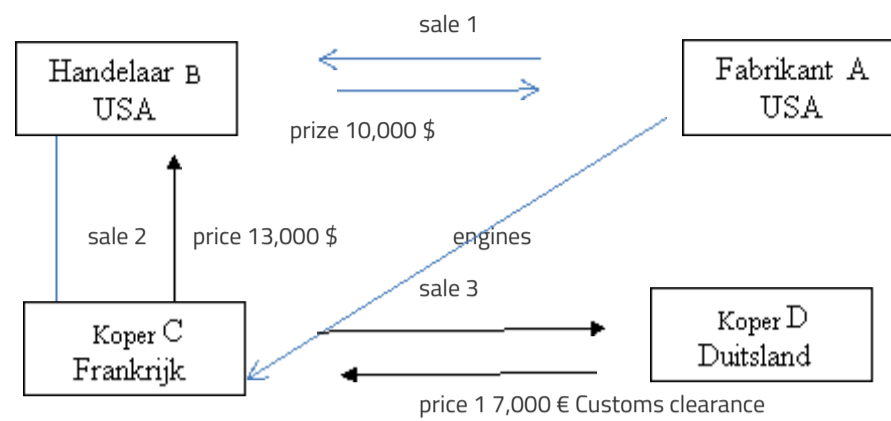
IA, ar t. 128 § 1

38. Article 128, paragraph 1 IA provides that " The transaction value of the goods sold for export to the customs territory of the Union shall be determined at the time of a an acceptance of the customs declaration based va n sales which unmis d dellij k before the goods are brought into the customs territory has taken place " .



This article establishes the principle that the sale to be taken into account for the purposes of the transaction method, the sale is taking place immediately prior to the introduction of the goods into the customs territory of the European Union. This sale is the last to take place when the goods cross the border.

Vo or image 1 :



For the goods there are three consecutive sales :

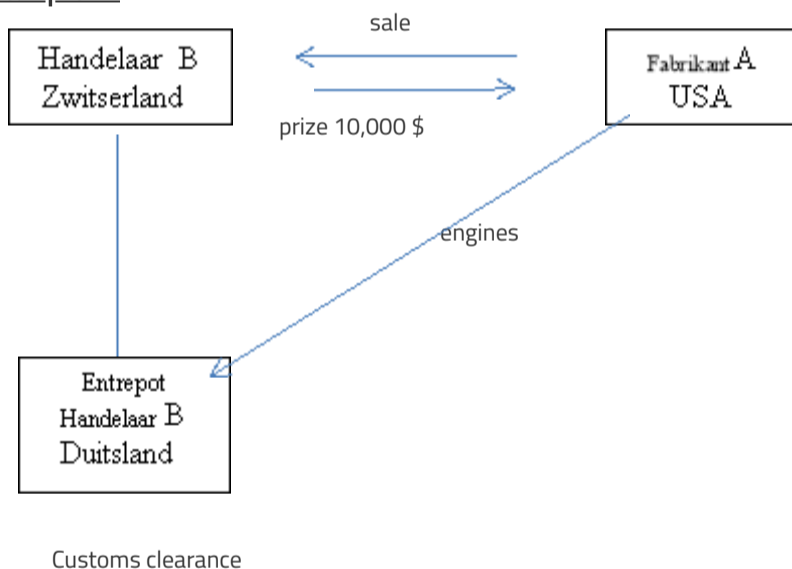
- 1) Manufacturer A to dealer B (both in third country) ;
- 2) Merchant B to buyer C in France ;
- 3) Buyer C in France to eventually buyer D in Germany.

The goods are shipped directly from manufacturer A (third country) to buyer C in France.

In this case, the sale for the determination of the customs value under Article 128 paragraph 1 IA is the sale between trader B and buyer C.

Article 128 paragraph 1 refers to the moment when the goods enter the customs territory of the European Union and not the time (or place) of release for free circulation. Consequently, in this example, the fact that the goods are resold to the final purchaser D after they have been released for free circulation is of no importance in determining the sale.

Example 2 :



The goods are sold from a manufacturer A (third country) to trader B (third country), but are sent directly to the establishments of trader B in the European Union according to the sales contract.

In this case, there is only one sale (from A to B) and can be accepted as the basis for determining the transaction value.

II. 2. 4.2. Sales after import into the Union

IA, art. 128 § 2

39. Article 128, lid 2 in turn determines " When the products for export NAA are sold in the customs area of the Union not before their entering that territory, but while they are in temporary storage or under other special regelin are positioned g other than the internal transit procedure, special destination or outward processing, the transaction value is determined on the basis of that sale. "

This article concerns cases for goods not yet sold for export to the EU on arrival in the European Union; they were not declared for release for free circulation, but were placed in temporary storage or under special arrangements such as bonded warehouses, external transit or inward processing.

If there is a sale for export when the goods enter the EU, this forms the basis for the customs valuation in accordance with Article 128 § 1.

Where no such sale exists, the sale taking place during storage or the special scheme is the basis for determining the customs value by the transaction value method, provided that it meets the criteria for an " export sale " And also to the other conditions of Art . 70 UCC.



In addition to the conditions for the application of the transaction value as shown in point II. 2.5 to 2.8 below, which of course also apply in all cases where this value is determined on the basis of Article 128 § 1 IA, the following conditions must be met in order to be able to determine the customs value on the basis of a sale that takes place during temporary storage or special arrangement:

- there is no sale for export before the entry of the goods into the customs territory of the EU ;
- there is a sale during temporary storage or special arrangement that is not a domestic sale (between buyer and seller both located in the EU).

If one of these conditions is not fulfilled, or if the sale takes place after the goods have been released for free circulation, the customs value is determined by an additional method for determining the customs value (Article 74 UCC).

Example 1:

Goods sent from third countries to the EU. After more special scheme "customs warehouses" are placed by they just had sold to by a vendor of the third country (sale 1) on a European importer, which in turn sells the goods to a buyer (customer in the EU) before the goods are placed in free circulation (sales 2). In this case, it is under Article 128, §2 IA, sale 1 the sale for the determination of the customs value, because sale 2 (between buyer and seller both located in EU) is a domestic sale and cannot be considered as an export sale.

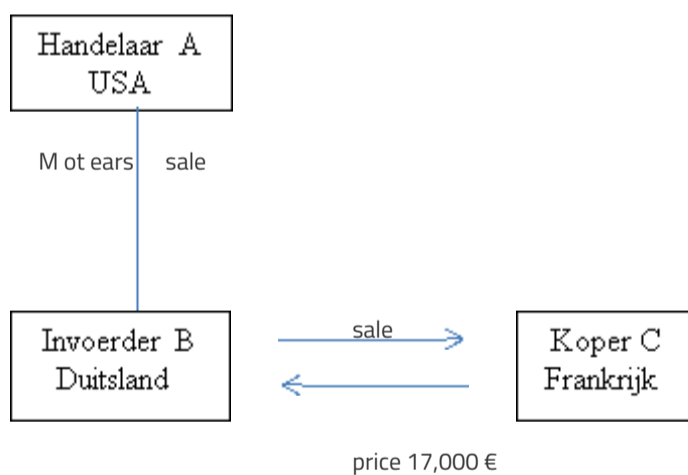
Example 2:

Goods are shipped from a third country to the EU. They were intended for storage and were then sold by a seller from a third country to a European customer.

In this case, if such a sale takes place before the goods are released for free circulation, this sale is the basis for the application of the transaction value method in accordance with Article 128 §2 IA.

If and such sales were found after date the goods were released for free circulation should the customs value be determined by an additional method for determination of the customs value.

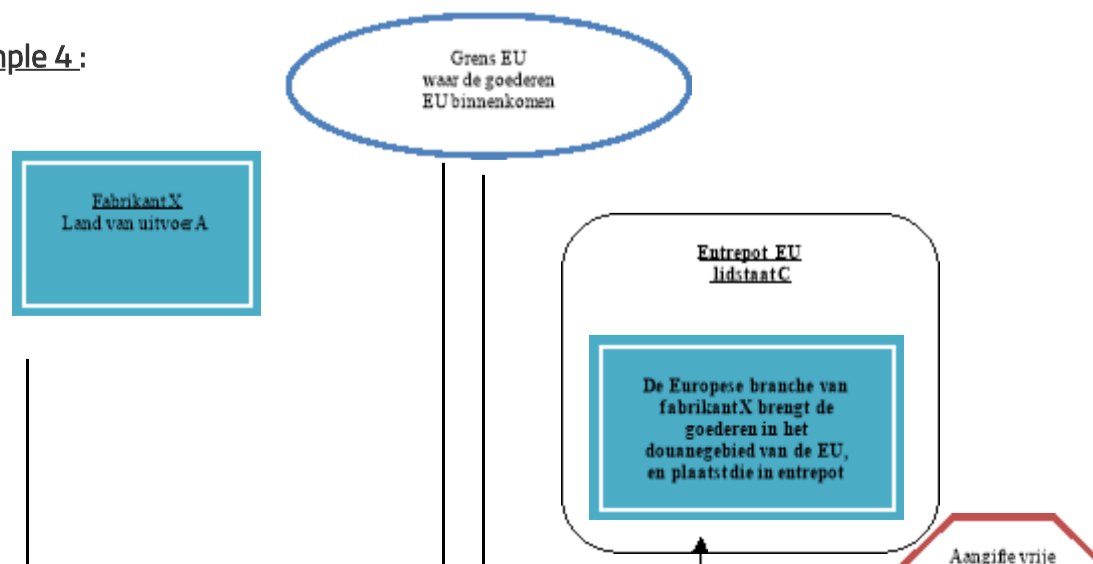
Example 3:

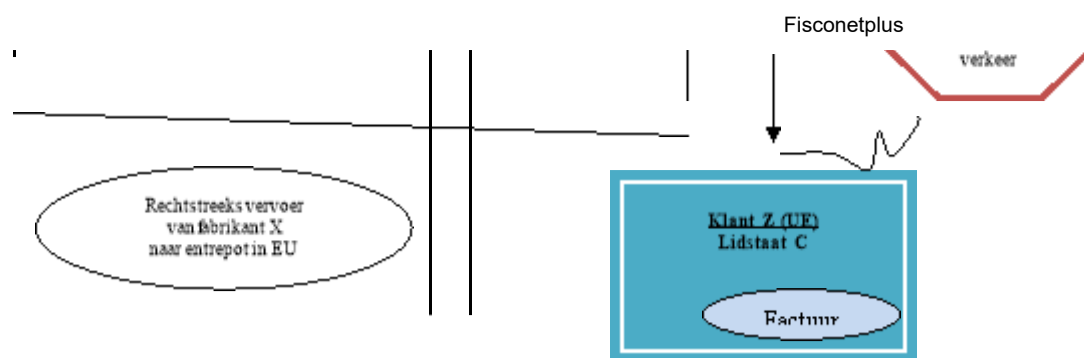


In this example, the goods are sent by trader A (third country) to importer B (EU). During temporary storage, the goods are sold from A to B, who then sell them on to buyer C (EU).

In this case, the sale between A and B can be used to determine the transaction value.

Example 4:





In this example, there is no sale when the goods enter the customs territory of the European Union. However, a sale takes place while the goods are under a suspension arrangement. In application of article 128 paragraph 2, this sale forms the basis for determining the transaction value. This is the sale between the manufacturer X and its European customer Z.

II. 2.4.3. Successive sales

40. There may be successive sales take place before the introduction of the goods into the EU customs territory. If the ultimate customer - who releases the goods for free circulation - only has the invoice of the last sale, which may not be taken into account for the determination of the customs value; for example, if the latter is a domestic sale; the customs value must then be determined by an additional method (Article 74 DWU).

41. If successive sales take place during bonded or temporary storage (no sales before the goods are brought into the EU customs territory):

- The buyer who releases the goods for free circulation has only the invoice of the last sale: in order to determine the customs value on the basis of that sale, it must be ascertained whether this sale meets the criteria for retaining this value as the transaction value as well as the listed criteria in paragraph 39 above. If these criteria are not met, the customs value must be determined by an additional method (Article 74 UCC).
- Some successive sales meet the criteria for retaining their value as a transaction value and also meet the criteria set out in paragraph 39 above and the ultimate purchaser who releases the goods for free circulation can present the corresponding invoices: buyer choose which invoice he wants to use for determining the customs value.

II. 2.4.4. Transitional measures regarding successive sales

IA, art. 347

42. Before May 1, 2016, was based on Article 147 of the Uitvoeringsbepalingen the Community Customs Code (Regulation (EEC) n. r. 2454/93) it possible to determine the customs value, the value of a sale before the last sale on which the goods were introduced into the customs territory of the Community to stop. Under the condition that the douaneautoriteiten it was demonstrated that the seller was selling off closed in order to export to the customs territory.

Since May 1, 2016, according to Article 128 § 1 IA is not admitted to a previous sale, the sale immediately before the goods the customs personalized regime within - User eight occurred the use.

Article 347 IA, however, makes it after May 1, 2016 still possible to determine the transaction value of the goods to be set based on an earlier sale on the condition that the person on whose behalf the declaration is lodged by a signed before January 18, 2016 agreement is bound and the other conditions related to the transaction value are met. This article applies until December 31, 2017.

II. 2.5. Constraint and principle

DWU, art. 70 § 3 a)

43. The seller may not impose restrictions that restrict the disposal or use by the buyer of the imported goods. Restrictions on the disposal or use of the goods may indeed affect the price and lead to the rejection of the transaction value. This can be illustrated by the example where a product is sold at a symbolic price, provided the buyer uses it only for charitable purposes.

A more example: a tire manufacturer sells his goods at a lower price to assemblers of cars, on condition that the buyer only to tires placed on the vehicles that it assembles. In this case, the transaction value can not be used to determine the customs value.

44. However, the following restrictions are envisaged and authorized by the UCC, which means that the value of the goods concerned can be accepted:

- restrictions imposed or required by law or by the authorities in the EU;
- any limitation restricting the geographic area in which the goods may be resold;
- restrictions that do not significantly affect the value of the goods.



When the law subjects trade in certain goods to a system of permits or imposes certain restrictions on the packaging to be used or on the final destination, such restrictions do not result in the rejection of the relevant transaction value.

In addition, and the restrictions that restrict the geographical area in which the goods may be resold also do not entail a rejection of the transaction value when the sale is subject to such restrictions. This exception allows to accept the transaction that grants total exclusivity to the buyer within a certain area. This is always the case with sole representatives.

The third permitted restriction is that which does not significantly affect the value of the goods. Example and are a car salesman who requires the buyer not to sell or display the cars before a certain date that is the start of a model year .

II. 2. 6 . To fulfillen performance

DWU art. 70 , § 3. b)
IA , art.133

45. The sale or price of the goods to be valued should not be subject to conditions or services the value of which cannot be determined.

This could, for example, be the following cases :

- the seller shall fix the price of the imported goods, provided that the buyer also buys other goods in certain quantities;
- the price of the imported goods depends on the price or the prices at which the buyer of the imported goods sells other goods to the seller of the imported goods (barter or compensation trade);
- the price is determined on the basis of a method of payment unrelated to the imported goods; the imported goods may, for example, be semi-finished products supplied by the seller provided that he receives a certain quantity of the finished articles.

If the value of the condition or of the performance can not be determined, the transaction value method of the imported goods cannot be used.

If the value of the conditions or services can be determined , these must be added as indirect payment to the price paid or payable.

46. The paid or payable can not be adjusted by the value of the conditions or presses ations in the following Found all :

- Αχτιπιτετεν The activities performed by the buyer or on his behalf, including those related to the trading of the goods, but with the exception of the activities for which art. 71 of the UCC provided for in an adjustment are not considered to be an indirect payment to the seller, even if these activities can be considered to benefit the seller or have been made with his consent. Consequently de cost of this acti viteiten at least not added to the price actually paid or payable ling of the customs value of the imported goods (see paragraph 31) .
- When the opportunity has been provided to de paid email or pay price to fit through a va n the items verm eld in Article 71, for example, when the sales subject is conditional upon the buyer to the seller commodities supplies tools or plans .

II. 2.7. Winstdeling

DWU, art. 70 § 3 c)

47. No part of the proceeds of each subsequent wederv ales , or transfer or later use of the goods may , directly or indirectly, to the seller's benefit , unless an appropriate adjustment can be applied .

This refers to profit distribution agreements, whereby the importer / buyer undertakes vis-à-vis the foreign supplier to share any profit realized on the sale of the goods in the importing country above a provisionally determined price plus certain agreed costs .

Usually, the parties are entitled to half of the profits, but the content of the agreement may differ in terms of profit sharing as well as other clauses, depending on the circumstances and the nature of the transaction.

If the correct amount of the profit-sharing can be determined, this is part of the customs value as part of the price actually paid or payable.

If these amounts cannot be determined, the determination of the customs value through the transaction value is not possible and the customs value must be determined by one of the following methods in the order of application of the methods for determining the customs value. customs value.

II. 2. 8 . Covenant and buyer and seller

DWU Art. 70 § 3, d



IA , Art. 127 and 134

II. 2.8. a. Belang of connection

48. The buyer and seller are not related, or if they are all connected, the connection may not have the price affected.

If the seller and buyer are not linked, the transaction value is also the customs value, insofar as the other conditions set out above have also been met. There are no exceptions to this rule. The price actually paid or payable will in principle be apparent from the invoice. It is further left to the discretion of officials to determine whether, for example, on the basis of the importer's / buyer's accounting records or other records, whether the invoice price actually reflects the price actually paid or payable.

The mere fact that the buyer and the seller are related is no reason to consider the price inappropriate to serve as the basis for the calculation of the customs value. In such a case, it is necessary to establish whether the association has had an influence on the price.

49. People, whether natural or legal entities are understood in business associated with the one sole agent, sole distributor or sole concessionaire, however described, of the other, are only deemed to be related in that they are one of the following criteria:

- they are officers or directors of the other person's company;
- they are the Wettelijk recognized provisions partners in business;
- they are employer and employee;
- a third party owns, controls, or directly or indirectly holds 5% or more of the voting capital outstanding or the shares of both;
- one of them has direct or indirect control over the other. One person is deemed to have control over another person when he is in a legal or de facto position to direct the actions of the other;
- a third person directly or indirectly controls both;
- both directly or indirectly control a third person;
- they belong to the same family.

50. Not in all cases in which the buyer and the seller are connected should an investigation be conducted whether the price has been influenced. Only in those cases is it necessary where Customs have reasonable doubts that the agreed price does not correspond to that which would have been charged to an independent purchaser. Reason for doubt may be that only one or intercompany verreken price (see section V on the verreken price) concerned which has not been calculated in accordance with the relevant sector in the country of export or used practice that the profit margin of the importer / buyer bij resale is abnormal.

It is also believed that the supplier, all the representative does not check if the all representative not continue with his supplier is then connected by means of provisions which are usual in an exclusivity contract.

II. 2.8. b. Effects by the associated of

51. When the buyer and seller are related, will the circumstances of the transaction be examined and will accept the transaction value provided that the relationship no impact had the price. It is not intended that circumstances be investigated whenever buyers and sellers are linked. Such an examination is only required where there are doubts about the acceptability of the price. If the customs authorities have no doubts as to the acceptability of the price, it should be accepted without additional information being requested from the importer / buyer. For example, customs may have investigated the relationship in the past or already have detailed records of the buyer and seller and are convinced that the relationship has not affected the price.

If the customs authorities cannot accept the transaction value without further investigation, they should give the importer / buyer the opportunity to provide further detailed information that customs might need to investigate the conditions of the sale.

In this regard, customs should be prepared to examine all aspects of the transaction, in particular the way in which the buyer and the seller organize their trade relations and the manner in which the relevant price was arrived at.

If it is shown that the buyer and seller are buying and selling from each other as if they were not related, it has been shown that the price has not been influenced by the relationship. For example, it has been shown that the price has not affected the price if the price is set according to normal pricing in the industry concerned or the manner in which the seller sets prices for unrelated persons.

Also has been shown that the price not be influenced, if it is shown that the price sufficient to cover costs and profit typical of the total within which the seller over a sufficiently long period (eg one year) when selling goods of the same age or character.

II. 2.8. c. Test values when connected

52. In the case of connection between the seller and the buyer - to determine whether this connection no impact had the price - are the conditions of the sale if necessary investigated, and has the principal the possibility of other detailed information about these circumstances too far



pull, and in order to show that the indicated transaction value is one of the following test values which on the same or substantially the same point in time to be determined very closely approximates:

- the transaction value of identical or similar goods when sold for export to the customs territory of the Union, between buyers and sellers who are in no way related;
- the customs value of identical or similar goods determined using the deduction method;
- the customs value of identical or kind of like goods determined using the calculated value method.

53. When determining the value of identical or similar here above referred to of goods shall duly be taken into account with demonstrated differences in the level of trade, volume level, the worn elements and the costs borne by the seller listed for adjustment in sales with these, and are not connected to the copper and which are not borne by him in sales where this and the buyer are connected.

The aforementioned test values can be used on the initiative of the importer. These values replace the declared transaction worth and not.

54. The importer / buyer therefore has the opportunity to demonstrate that the transaction value only slightly different or very close to a random test value approximates previously accepted by the customs and that therefore acceptable. In this case, it is no longer necessary to investigate the question of price influence.

A number of factors need to be considered in order to determine whether a value is "very close" to another value. These factors include the nature of the imported goods, the nature of the industry concerned, the season in which the goods are imported and the question whether the difference between values is significant from a commercial point of view. Since these factors may vary from case to case, it is impossible to apply a uniform standard, such as a fixed percentage, in all cases.

It should be customs to the importer / buyer the opportunity to get in to go on the facts that have to decide if the price is affected.

55. The use of the test values is only possible if the goods have been bought by the importer / buyer. In contrast, the tests cannot be applied in the event of restrictions on disposition or use, or in the event of stipulation of non-valuable obligations or performance or profit allocation. If one of the other conditions mentioned above is not met, then the test values cannot be used.

The test values only apply to the related buyer because the problem of price influencing is not an issue for the unrelated buyer and its price is clearly the customs value.

Overigens it should be noted that the importer is not required of the test values to use to. For example, he knows that the next applicable method creates an appealing value for him, he will not try to prove that a test where the are met.

Since these test values are used at the request of the importer, this depends upon the potential of the importer to relevant data on prices to obtain and at customs to explain. There should be prices relating to identical or similar to be presented goods. However, in the case of multinationals, contain manufactured products mostly a technology of its own intellectual property agent, making the comparative prices are generally not available. Furthermore, products which by multinationals in their own group sold not often unrelated parties sold. Therefore it is possible seldom used by multinationals.

II. 2. 9. Non-acceptance of the declared transaction value

IA, art. 140

56. Where the customs authorities have reasonable doubts as to whether the declared transaction value corresponds to the total price paid or payable, they may request the declarant to provide more information.

If, despite the information received, there is still doubt exists to the customs decision and the value of the goods can not be defined according to the method of the transaction value, and an additional method must be used (Case Law: Case C-291/15).

This is the case when it is not entirely clear whether the customs value of the transaction value - in other words, the (total) actually paid or payable price - is, with any adjustments (see paragraphs II. 3 and II. 4 below).

II. 3. The elements to be added

DWU art. 71

IA, art. 135-138

II. 3. 1. Price adjustments

57. These are adjustments to the price actually paid or payable where certain specific elements deemed to form part of the customs value are not included in the price actually paid or payable for the imported goods.



The elements to be added are the object of art. 71 of the UCC .

The adjustments should only take place on the basis of objective and measurable data. In order to limit as much as possible the work of both the importer / buyer and customs in determining the values to be added, use should be made as far as possible of data already available in documents describing the commercial activities of the buyer be noted.

In the absence of such objective and measurable data and it is impossible to establish a transaction value for the imported goods themselves.

The price adjustments included in the following major categories:

- costs and services ;
- royalties and licensing rights ;
- proceeds from any subsequent resale, transfer or use of the goods that directly or indirectly benefit the seller .

When the determination of the value for customs, word and there is no other element , and added to the actually paid or pay, then as described below.

II. 3. 2. Costs and services

II. 3. 2. a . Overview .

58. D ienen in the custom value to be understood :

- the following costs up to the point of entry of the goods into the customs territory of the Union or the customs union E U- Turkey :
 - the cost of transporting the imported goods;
 - the transport-related costs of loading and handling of the imported goods ;
 - the verzekeringskos in the imported goods .
- insofar as these are borne by the buyer and they are not included in the price actually paid or payable for the goods:
 - commission s and brokerage , except in sale commissions ;
 - costs of packaging which is deemed to form a whole with the goods for customs purposes;
 - costs of packaging, including both labor and material;
 - services by the purchaser provided .

II. 3. 2. b. Transport and delivery costs

DWU, art. 71 § 1 e)	
IA, art. 138	

59. The customs value should include all freight and delivery charges actually paid up to the point of entry into the EU, provided that they are not already included in the price paid . This includes the transport, insurance, loading, transshipment and storage costs and the costs of analysis and weighing.

The term "cost of transport" should be broad to be interpreted, and have all expenses included , or which are essentially or incidental related to the transportation of the goods to the customs territory of the Union . M spike also charged e amounts d ear other service providers , such as through an agent, if these amounts relate to the overbrenging of the goods to the customs territory of the Union (for example, the cost of organizing the transport of the goods to do uanegebied Union, as well as the profit margin forwarder) (J urisprudentie: Case C-59/16).

In determining the supply costs which should be included in the customs value, is taking into account the costs actually by the purchaser shall be borne .

60. When goods over the same transport swijze be transported to a place that is located further than the place where the goods are brought into the customs territory of the Union, the freight costs are determined in proportion to the distance to the place where the goods are the customs territory of the Union unless it is demonstrated to the satisfaction of the customs authorities what freight charges would be due at a standard rate for the transport of the goods to the place of introduction of the goods into the customs territory of the Union.

This split prevents difficulties with a distribution based on the different existing transport rates. The declarant should these rates , however, use n to the cost of transport to determine , if justified.

This partial allocation can also be applied when transport beyond the point of entry into the customs territory is carried out by different modes of transport .

If the change of transport swijze at the point of entry into the customs area occurs , will be only the cost of verv primal to this pl AATS , indicated in the relevant consignment note , i n include the custom value. If the change of transport swijze before or after this location happens , the rule which



money t for the transport swijze the word t used at the time of arrival employed in the customs territory .

Example of partial allocation of transport costs (Conclusion No 9 of the Customs Code Committee) :

Firm X, established in a third country, consigns a consignment of perishable goods to firm Y in the Union . These goods are sold at auction to an unrelated buyer at a price of 15 . 000 units of account. The total cost of transport by truck is 11 . 000 units of account. These costs shall be considered as 'usual' within the meaning of Article 1 42 (5) (b) IA .

Although the distance traveled in the Union is only 5% of the total journey, 80% of the total transport costs are charged for that distance in a document submitted by the declarant.

The customs value in this case cannot be determined in accordance with the provisions of Article 70 and Article 74 § 2 a) and b) UCC .

For the determination of the customs value in accordance with Article 74 , § 2 c) UCC , the price of 15 . 000 units of account shall be reduced, inter alia, with the usual costs of transport and insurance incurred in the Union , in this case 5% of the sum of 11 paid for total transport . 000 units of account. The fictitious and unjustified allocation of transport costs stated on the consignment note may not be taken into account.

II. 3.2.b. 1. Delivery terms

61. In the first instance , therefore, attention is paid to the delivery conditions for the goods and can be thoroughly investigated regardless of the mode of transport (land, sea , air, etc.). to be able, if necessary, adjust with elements that may or others n ot in the customs value to understand his. The live ring conditions are usually expressed by a group of three letters called Incoterms, followed by the place where the Incoterm money t (example: EXW f abriek Toronto, New York FAS, FOB Tokyo , CIF Antwerp , ...) . Incoterms (In International Co. mmmercial Terms) z ijn standa rd conditions established by the International Chamber of Commerce, to the responsibility and obligation measurements of a seller and a buyer, especially in terms of loading, transport, type of transport, insurance and to determine delivery.

In b nnex 6 is an overview of commonly used terms and abbreviations used in international trade .

B nnex 7 gee ft an overview of the different Incoterms <S2 2010> with the obligations in this respect for the seller or the buyer. < S2 Annex 7 bis the obligations of the seller and the buyer are related to the Incoterms 2020 similarly uitee ngezet. One of the novelties of the Incoterms 2020 compared with Incoterms 2010, the new Incoterms DPU (Delivered at Place You nloaded) to replace the Incoterms 2010 DAT. The only difference with the old Incoterm DAT is that the destination can be any place and not just a "terminal". >

In the Union, the customs value that forms the taxable base is a CIF (cost, insuance and freight) value ↔ S1 indicating the place where this Incoterm applies, which is the point of entry into the customs territory of the Union; for example : >

- w hen a incoterm of the E or F group (Incoterms starting with E or F, for example . EXW or FOB) is used, the cost of transport and insurance must be in count to the point of entry into the Union;
- w hen a incoterm of the C Group, < S1 followed by a point of entry in the customs area of the Union > , is used, then t is not to be done to fit with respect to the costs of the transport;
- w hen an Incoterm of the D group, < S1 followed by a place within the customs territory of the Union > , used, be delivery after the entry into the customs EU anegebied deducted from the paid price (see II. 4. 2 . here after about not understand the customs value elements).

II. 3.2.b.2. Free transportation

62. If the transportation is free if the head is completely or partially provided , must transport to the place of entry into the Union , calculated according to freight rates normally applied f or the same modes of transport in the customs value of the goods to be included . This fictitious amount only applies as an addition to transport costs, but not to insurance costs .

It is noted that freight charges may not be added to the price actually paid or payable if they concern the importation of goods contained in travelers' personal luggage and which happened to have been acquired on the occasion of a trip abroad.

However, the accidental character is not accepted if the importation of the goods is based on commercial considerations or when multiple imports are made by the same person.



II. 3.2.b.3. Costs in the Union

63. The part of the insurance costs related to transport further inwards than the point of entry need not be included in the value to be declared, but in practice that part is usually insignificant.

If the cost of unloading at the point of entry is not included in the purchase price, they should not be added to this price for the determination of the customs value.

Where goods may be one sold as a price free at destination, which both apply to goods for which the destination instead of inside the Union as goods which the destination is on the territory of the Union, should the costs associated with carrying out the Union to be deducted from that price.

If it is demonstrated that the frontier price lower than would be the price for delivery free destination, however, a duly annoyingly stay back is admitted.

In this case, the additional amount of the price actually paid or payable price, or an amount of the actual cost of transport after the entry into the customs territory of the EU or of the customs union EU-Turkey whichever, either in the absence of this amount, standard cost and deduct from this transport.

II. 3.2.b.4. Costs of weighing and analysis

64. If goods are to be weighed, examined or analyzed, the cost of this study or analysis should be included in the value regardless of the place or time, insofar as it is payable as a condition of the sale of the imported goods. (Case law: Case C-15/99).

65. However, if the weighing or examination is carried out by the buyer for his own account, the related costs will not be added to the price actually paid or payable, even if the buyer is under an agreement with the seller is obliged to carry out those activities on its own account. (Case law: Case 65/85).

II. 3.2.b.5. Costs of transport containers

66. Container transport cannot be considered as a 'type of transport' within the meaning of Article 138 IA as it can take place in various ways (by road, by plane, by train or by ship) and the transport costs differ according to the chosen mode (Rec: Case C-17/89).

This means it when an importer paid a total price for transport to a site further inland is located at the point of entry into the customs territory of the Union, the mentioned transport should be calculated;

- or by determining the cost of transport to the point of entry into the EU customs territory directly at the usual rates.
- or by deducting from the costs actually paid or payable the costs of transport within the customs territory of the EU determined at the usual rates.

II. 3.2.b.6. Demurrage money

67. Demurrage money *ergo* things - the due overrun value indicates the number of days for loading / unloading of a ship, and thus remain at berth - making part value transport. There is a distinction to be made if the costs before or after arriving in the customs territory of the Union are incurred.

If they occur before arrival in the customs territory of the Union, these costs must be added to the price actually paid or payable, however if they have arisen after arrival in the customs territory of the Union, these costs should not be included in the customs value (Case-law: Case C-11/89).

II. 3.2.b.7. Cost of air transport

68. In the case of imports by air, the cost of air transport up to the place where the frontier of the customs territory of the Union or of the customs union EU-Turkey is crossed is included in the customs value. Air freight costs should be distributed according to the distances traveled outside and in the customs territory. Air transportation costs, including costs for air express shipments, take to the customs value of the goods must in accordance with Annex IA 23-01 DWU to be determined established (see appendix 8).

This Annex contains a table of percentages of the air cargo costs to be included in the customs value according to the different third countries or airports of departure in the third countries, broken down by continents and zones.

II. 3.2.b.8. Examples :

Example for the determination of the value of the customs value of the goods (Conclusion 12 of the Committee Customs value) :

Trade samples carried by air are imported into the Union by Y. Y pays for these goods a unit price of 5 FOB units of account. The cost of transport to the place of entry into the customs territory of the Union shall be 50 units of account per sample. On importation, Y asks customs for the theoretical costs of sea transport instead of taking into account the actual freight costs incurred.



In view of Article 71, § 1, e) of the Code does not allow the theoretical costs of transport are taken into account, have in determining the customs value increased the price of five units with the actual pay transportation expense amounting 50 units of account per sample.

Example of treatment of extra freight charges for late delivery. (Comment 12 of the Customs Code)

To fulfill a contractual delivery date, it may happen that a seller, in agreement with the buyer, beforehand attentive to the provision of goods at the customs mode of transport of the goods changes, such as die for Customs nedoeleinden indicated and bears the additional costs of the transport itself. These costs come and represents the difference between the normal e sea freight costs and the cost of air transport.

The declared customs value, which is based was the first vo orziene price, however, the actual cost of transport contain. This means it in the determination of the customs value on the basis of the originally planned price and the price actually paid or payable price by the purchaser as the new front for values, account must be ge into account the actual cost one for transport.

Article 71 §1 e) UCC applies. All transport costs to the place where the goods into the customs territory of the Union be m be ust to taken in the customs value, regardless of who pays these costs. If the goods are originally invoiced on a CIF or FOB basis, before the goods are presented to customs, the buyer and seller must agree that the invoice price remains unchanged if the delivery date cannot be met and the goods are shipped by air. must be transported by sea. In this case, the same price is fixed under the new terms of delivery CI F. This CI F - price serves as the basis for determining the customs value.

- **Case CIF**

A originally buys an item at a price of 40 . EUR 000 with "CIF port of arrival" as delivery terms. The goods are intended to be transported by sea. (The freight charges for the mode 1 sums . EUR 000 and B by the vendor in the CI included F-value. The price of the goods is d us equal to 39 . EUR 000).

Because B is unable to meet the agreed delivery date, the goods are transported by air. The delivery terms automatically change to "CI P airport of arrival". The buyer pays the same price of 40 . EUR 000, even if the air waybill shows that B 2 . Has paid EUR 000 in air freight costs. Under the new delivery conditions, full transport costs are once again included in the price. As a result of the paid air freight costs of 2 . EUR 0 00 is the price of the goods 38 . 000 EUR.

To calculate the cost of intra-Community Completely can ge part of the freight costs in the invoiced CI P prize is included (for le deliveries from China: 30% 2 . 000 EUR = 600 EUR, see Appendix 2 3-01 IA) are deducted in accordance with Article 72 (a) UCC . The customs value of the imported goods is therefore 39 . 400 EUR.

- **Case FOB**

The goods were originally invoiced at 40 . 000 EUR with delivery terms "FOB port China". The goods are intended to be transported by sea. (The freight cost for d eze transport mode would be 1 . 000 EUR and amounts are by purchaser paid A).

Because verk operates B is unable agreed delivery pick date, the goods rather than by sea by air are transported with the conditions "CI P air port of arrival." The delivery are thus changed from FOB to CI P . The air waybill shows that the air freight costs 2 . EUR 000, but A still only needs the agreed total purchase price of 40 . Pay EUR 000. Under the new delivery conditions, the full transport costs are once again included in the price . As a result of the paid air freight cost and of 2 .000 EUR is the price of the goods 38 . 000 EUR.

To calculate the cost can intracommunautaire h et entire portion of the vrachtkosten that the invoiced CI P prize is tax included n (for deliveries from China: 30% 2 . 000 EUR = 600 EUR, see Annex IA 23-01) be deducted in accordance with Article 72 (a) UCC . The customs value of the imported goods is therefore 39 . 400 EUR.

Example of treatment of a dditional fly costs at a sustained vertrag ing. (delivery condition EXW or FCA)

The goods are sold by the manufacturer under the delivery condition EXW or FCA. Because the shipment urgency has become w o rden goods sent by air instead of by boat . The seller and the buyer agree to each half of the cost of air transport to take them . In this case only the vervo erkosten charged to the buyer on account be that the Annex 23-01 IA stated percentage must be applied .

II . 3.2. c . Commissions and fees

DWU, art. 71 § 1 a) i)



69. On commission and brokerage fees (brokerage), only the v erkoopvergoedingen coming from the purchaser in the customs which charged the understood, regardless of who, resident of customs or not they are paid.

70. Purchase commissions are disregarded when determining the customs value, provided that they are "distinguished" from the price actually paid or payable.

The term " buying commission " means the fees that an importer / buyer pays to his agent for the service of his representation in the purchase of the goods the value of which is calculated.

71. The brokers (and commissions)

The broker (or 'agent' or intermediary) is a person who buys or sells, if necessary under his own name, but always on behalf of a client. He participated in the sales contract as a representative of either the seller or the buyer.

The commissioner receives a commission, usually expressed as a percentage of the price of the goods .

- Sales agents are persons who act on behalf of a seller. They look for customers, collect orders and take care of the storage and delivery of the goods. Generally, the goods sold by the seller's agent are not acquired and without commission payment to the sales agent. These payments can be made in the following way :
 - Foreign suppliers who deliver their goods on orders placed by c ommissionaires , usually paying these intermediaries themselves for their services and proposing global prices to customers . In this case, should the valuation the g efactureerde price not to be adjusted to account for these services hold .
 - If at the sale was given to the buyer in addition to the price of the goods, the c ommission - which usually directly to the broker is paid - should be language , should the valuation amount of them c ommission to be added to the invoiced price .
- Birth Announcement opcommissionairs are persons acting on behalf of the buyer by searching for suppliers, wishes of the buyer to the ve rkoper to communicate, search for samples, inspection of goods and possibly also to provide insurance, vervo there, storage and delivery of the goods.
Purchasing commissioners generally receive a purchasing commission that is paid by the importer, independently of the payment of the price of the goods purchased by him.

72. Brokers (and brokerage and)

The distinction between brokers (brokerage) and c ommissionairs (commissions) happy ft very theoretical because in practice there nau welijks distinction between these two categories .

'Broker' means an intermediary who does not act under his own name. He mediates both the buyer and for the seller and has the general believe no other function than mutually same to bring one to the transaction . He is paid by a brokerage fee , usually expressed as a percentage of the cases handled by him. The percentage received by a broker is proportional to zi jn limited responsibilities fairly.

- When the broker has been paid by the supplier of the goods, the total amount of the broker's fee will normally be included in the invoiced price; this is not a problem in the valuation .
- If these costs have not yet been included and are borne by the buyer, they must be added to the price actually paid or payable.
- To d e other hand, if the broker is paid by the buyer, or even if any of the parties to the transaction partly liable expressly for the is brokerage, is this added to the price actually paid or payable provided that they are betting a a l d by the buyer and have not been included in the price and it is not going to arr oopcom missions .

You it to the provisions of Article 71 § 1 a) DWU follows the commissions and brokerage at which charged v an seller , and not be charged a an the buyer not to the price actually paid or payable may be added.

73. Purchase commissions

Only using the commercial paper and submitted in support of the customs declaration are the existence and nature of the services of intermediaries for the realization of the sales transaction is often not easy to determine. Therefore, customs should reasonably follow the necessary provisions to inform themselves about the existence and precise nature of the services concerned.

In d a t Flashy t have all the necessary documents in order for the existence and nature of these services to them assure to be submitted to the customs, me t particular contract between the c ommissi Airtimes and the buyer, orders, letters of credit, letters which clearly b estaan a contract c ommission 's or a link with the c ommissionair shows.

If d e evidence collect zen not volstaa n the existence of a show with a link broker , may the customs decide that there is no link v an d he nature is .

D hese contracts or d OCUMENTS reflect not always clear the nature of the activities of the commission on the alleged ko o p. It i s there to be essential the facts to determine the case in question and other factors to examine :



- additional services provided by the commissionaire, which have an impact have on the treatment applied by the on sale committees;
- the commissionaire which works on his own account and has ownership of the goods. In this case, can the alleged intermediary not be considered to be ;
- the link between the broker and the seller or a person connected by Seller there which influence have on the Commissionaire to the buyer's interests to represent . In this case, the customs authority must verify whether the broker actually acts on behalf of the buyer and not on behalf of the seller or even on his own account ;
- additional services provided by the commissionaire, which does not include the usual duties of his profession fall . Bijvoorbeeld, the commissionaire transports the goods himself and expects to transport to his salary . The total received remuneration can not be regarded as a purchase commission;
- in certain transactions represents a bill on the importer where a distinction is made between the price of the goods and be the behavior of his own remuneration. The simple fact of a billing does not make him a seller of the goods . In support of the declared value, customs can therefore always ask the declarant to submit the supplier's invoice and various other documents .

II. 3.2. d . Packaging costs

DWU art. 70 , lid 1, a) ii) en iii)

74. The costs of the packaging materials which are considered to be one with the goods for customs purposes and the costs of packaging, both for labor and for materials , which are borne by the buyer but which are not included in the price paid or payable understood should be added.

According to the introductory provisions of the Usage Tariff , "packaging means" means all external and internal storage means, envelopes, winding means and the like, with the exception of means of transport - in particular containers -, tarpaulins and materials and auxiliary materials .

In many cases, goods imported in containers or packing materials (for boxes , glass bottles , steel cylinders, etc.) that are not sold with the goods and be returned. These packaging materials are made available for a fee by the sender of the goods or by a transport company or may be the property of the buyer of the goods. In such cases, the value of the packaging materials should not be included in the taxable value of the goods, but account should be taken of the actual costs incurred.

75. When the packaging however, not included to pay for the goods, but does the foreign seller is to be returned (for example, beer barrels, bottles and crates) and the buyer to the seller financial compensation are owed is for the unreturned packaging, then this fee as a cost within the meaning of Article 71 , § 1 a) DWU . Having the customs value of the goods a posteriori orders modified and the translation of the missing part of the rights is the cost of the non-returned package to require (Jurisprudentie Zaak 357/87).

76. In the special circumstance that the rental costs are charged separately , the actual costs incurred outside the customs territory are taken into account, ie if only rental costs for the outward journey are charged, they are only eligible up to the point of entry into the customs territory. . If the rental costs for the return of the used packaging materials are also charged , the total rental costs to be included in the value are calculated as follows :

- on import: up to the point of entry into the customs territory;
- in the case of re-exports (statistical value) : from the same place to the place of destination abroad.

The principles of the previous paragraph also apply if the packaging means are the property of the buyer of the goods. The costs to be understood in the customs value will then be determined on the basis of the usual rates for the rental of the same type of packaging.

77. Where packaging materials are to be used on more than one import , the costs shall be allocated proportionally , at the request of the declarant, in accordance with generally accepted accounting principles .

II. 3. 2. e . Supplies by the buyer

*DWU art. 71, § 1 b)
IA, art. 135*

78. Some of the buyer's services in favor of the seller, which may be provided in the form of certain goods or services rather than in the form of money, are included in the transaction value. The value of these contributions is to be added to the actually paid or payable price only if :

- they are not already included in the price actually paid or payable price ;
- they are supplied by the buyer, either free of charge or at a reduced price ;
- they are supplied directly or indirectly by the buyer; if a contract gives a supplier in the same country as the seller to deliver tools needed for the manufacture of the goods which were entered by the purchaser , does this indirect supply ;



- They are used during the production and for sale for export of the goods imported ; only the tools that act work on and directly in the production of in transit goods occur should be taken into account;
- they are based on objective and measurable data.

These supplies are the following:

- materials, parts, components and the like, incorporated in the imported goods;
- tools , dies, molds and similar goods used in the production of the imported goods;
- materials used in the production of the imported goods ; it concerns products that may be one used in the production, but not always found again in the final product (gas, gasoline, electricity, ...);
- engineering, development works, designs, drawings and sketches , which are performed outside the Union or manufactured necessary for the production of imported goods, cost of research and preliminary design sketches exception.

When the supplies for free or at reduced cost are delivered , will their value in the value of the imported goods on a pro rata basis be included . When contributions consist of engineering, development, artwork, design, drawings and sketches, is their value only included in the customs value if this work and elsewhere than in the EU took place .

When allocating to the imported goods the value of the aforementioned elements supplied by the purchaser , two factors count, namely the value of the element itself and the manner in which that value is to be allocated to the imported goods. The allocation of these elements should be done in a reasonable and appropriate manner and in accordance with generally accepted accounting principles. Their value is distributed proportionally among the imported goods.

The method of allocation used depends on the information provided by the importer .

79. The country where the supplies are made does not matter to determine whether certain products or products fall within the scope of Article 71 § 1 b) UCC . For example, can be supplies before their delivery to the manufacturer , physical presence in the land where the imported goods are produced. A T o them to the producer are transported from a third country or even from the European Union.

However, in accordance with the provisions of Article 71 § 1 b) iv) DWU , should the value of engineering , development, artwork, designs, drawings and sketches used for the production of the goods are not added to be , if annoying work , and was , and conducted in the EU .

80. Value of supplies

With regard to the value of the goods , it applies that if the importer / purchaser acquires the element at a certain cost from a seller that is not associated with him, which cost is the value of the element. The purchase price includes full payment by the buyer to acquire the goods or services. The delivery costs of the supplies to the manufacturer of the imported goods should not be added to the cost of acquisition or to the production cost of the supplies. If these delivery costs are already included in the price at which the goods are purchased, which costs are included in the purchase price.

Voorbeeld (Comment 1 of the Customs Code Committee) : Company A in the EU put in Company B in third country X. a contract for the manufacture of shirts. A provides B at no cost to the buttons and fabric from which the shirts are made. A buys the fabric from firm C in third country Y, with the delivery condition 'CIF port of unloading' in country X. A manufactures the buttons in its own factory in third country Z. Both the fabric and the buttons are supplies in the meaning of Article 71 , § 1, b) UCC . The value of the fabric, for the purposes of that determination, the CIF price is port of discharge. The value of the goods is formed solely by the cost of production and does not include delivery costs.

If the supply is produced by the importer / buyer or by a person associated with him , its value is formed by the costs of production (= industrial cost + general expenses).

If the value of the goods and services supplied by the buyer can not be determined on the basis of their production cost or their purchase price , this value must be determined on the basis of objective and measurable data. For example, when the buyer purchases these goods and services from a person associated with him; where the connectedness has influenced the price; can the sale be accepted.

If the supply is leased by the buyer , the fully paid amount of the lease is the value of the supply .

If the supply has previously been used by the importer / importer , let alone whether it was obtained or made by the importer / importer , the original cost of acquisition or value to be adapted to bring that use reflected and thus to come to the value of the element.

As for the materials, components, parts and similar elements in the goods are processed, the value of the supply based on the total price of the elements necessary for production of the imported goods. There is no adjustment will take place in case of loss as a result of the processing of the imported goods.



81. Value of supplies not included in the price

The contract for the supply of the goods and the invoice concerned can demonstrate until what the value of the supplies was not included in the price of the imported goods. The amount of this not gebrepen value must be declared to customs and Mon a k t part of the customs value .

Example (Comment 1 of the Customs Code Committee):

Company A in the Union imports shirts manufactured by company B in third country X on behalf of A and materials supplied by A. The contract stipulates that the materials are supplied by A to B at 40% of the cost price of A. The invoice from B to A states an amount for the manufacture and supply of shirts. One may expect an assumed that 40% of the material in the B to A by the amount z charged is included. The value of the materials for the purposes of Article 71 , § 1, b) is their total cost. The amount of that value that is not bij The price of the imported goods is included, 60% of the total costs of the subcontracting. The amount of the value of the subcontracting to be included in the customs value of the shirts is therefore the latter amount.

82. Distribution .

The value of the supplies is intended in the customs value of the effective processes and imported goods only in verhouding to the total agreed amount with respect to the total power to be added .

Example :

Company A located in E U transmits a template to the vendor B located in a third country X with the aim to produce and die to enter . The die has an overall production capacity of 1 000 units and a value of 1000 cu, wherein there is only one contract for 500 units was sealed .

The following situations can take place :

- (a) 500 other units can be produced and later imported into the EU (but not yet agreed) ;
- (b) 500 other units will be produced and later imported into the EU (already agreed) ;
- (c) 500 other units will be produced and later imported into a third country (agreements agreed) ;
- d) No more units are produced .

Solution :

- a) Half of the total capacity of the matrix is used in the production of the goods. Consequently, half of the sales price - this is 500 cu - of the mold should be included in the customs value as a supply. If, after production and imports of 500 units, B becomes owner of the mold, the remaining 500 cu will be added to the price of the goods as indirect payment to B.
- b) Distribution : 50% of the value of the mold must be included because only 50% of the mold relates to the imported goods . Another possibility would be to include the total value of the supply in the customs value since the other 500 units were already agreed upon import.
- c) As b)
- d) Like a)

83. Costs of scientific research and preliminary sketch designs

The purpose of Article 135 §5 IA is to avoid a tax cost more general in the customs which be included because it is very difficult to identify those with write and add to the imported goods; n .

In such cases, it is assumed that there is no causal relation between the imported goods and the intellectual service .

A distinction must be made between fundamental and applied research .

Given that the applied research is more specifically "product-oriented", it is justifiable that the costs of basic research are not taken into account when determining the customs value.

84. The value of the services provided by the purchaser includes the costs of unsuccessful development activities to the extent that these activities occurred for projects or orders related to the imported goods.

II. 3.3 . Royalties and licensing rights

TWO Art. 71 , § 1, c)
Yes . art. 136

85. When determining the transaction value, the price paid or payable must be increased by the royalties and license fees, which the purchaser must pay, either directly or indirectly, as a condition of selling the goods to be valued, for as far as these are not already included in the above price.

II. 3.3. a. Generalities n

86. Imported goods sometimes contain elements (for example, intellectual property rights), the payment for the use of which is described as royalties and licensing rights.



If these payments are already included in the price of goods, they are automatically included in the customs value.

If the value of such elements is not included in the price of the goods, the addition of these payments is foreseen when the customs value is determined.

Art. 136 clarifies the provision of art. 71 UCC. E r i s e n k e l e new provisions have been introduced that are relatively low, and the majority of which remain limited to a simple herformu aspects of the main rules of the art for the hand-side teaching. 71 UCC. However, the most important change is that the terms of the royalty or license of the factory or trademark have disappeared, which were previously provided for by the Community Customs Code.

87. The Union Customs Code and Implementing Regulation (EU) 2015/2447 (IA) do not provide any definition of royalties and license fees. This can be found in article 12, paragraph 2 of (FR); "Modèle de la Co nvention fiscal groupant le revenu et la fortune 2014 (OCDE)" or (EN); "Model Tax Convention on Income and on Capital 2014 (OECD)": "fees of any kind for the use of, or the right to use, any copyright on a work in the field of literature, art, science, including cinema films and software, of a patent, a trademark or trade mark, a drawing or model, a plan, a secret recipe or a secret method, or for information about experience industrial, commercial or scientific interest, allowances for the use of industrial, commercial or scientific equipment".

This definition indicates that royalties and licensing rights are payments for a range of intangible rights. The fact that neither the DWU nor the Regulation IA distinction between v e r s chill rights means that those royalties and license fees no longer are the subject of the right to use a trademark v a n specific provisions, but just fall under the general provisions of art. 71 UCC and Art. 136 IA.

II. 3.3. b . Conditions for the royalties and license fees to add to d paid or payable e

88. However, the royalty or license fee can only be added to the price actually paid or payable if:

- the reductions and license fees are not included in the price actually paid or payable ,
- royalties and license fees are related to the goods whose value is determined and
- the buyer as a condition of the sale of these goods directly or indirectly the royalty or license fee tired t pay .

D i e n e n however, not be added to the price :

- the costs incurred in obtaining the right to reproduce the goods in the Union ;
- the payments made by the purchaser for the right to distribute or resell the imported goods where such payments are not a condition of the sale for export to the Union of the imported goods.

When royalties and license fees are due serves b i j , the value be eel often the far koopovereenkomste n, letters and even patent p rodu c amplification methods to be thoroughly viewed .

This research aims to :

- checking whether a fee is payable for the use of intellectual or industrial rights, based on the available elements (invoice, DV1, contract);
- checking whether or not this compensation is included in the invoice price;
- check whether the invoiced or declared fee is the total amount due .

Regarding v a n the conditions to royalties and licensing; erachten must answer to the following can be stated to be included in the customs value.

II. 3.3.b . 1. B etrekking I 'm on imported goods.

89. Whether the royalty or license fee betr has deadlines to the imported goods afhank ons on whether there is a direct link between the goods and the royalty or license fee. This band i s generally present as the input of the final produ c at relates to and the royalty or license fee is due to the patents incorporated in the goods or for the use of the mark.

Royalties and license rights apply in particular to the imported goods when the rights transferred under the license or royalty agreement are embodied in the goods (Article 136 § 1 IA), or when the goods under license are part or component of the imported goods .

In order to determine if a royalty relates to the goods to be valued, the essential question is to determine what the licensee receives in exchange for the payment of the royalties. For example, the know-how includes the provision of drawings, recipes, formulas and general instructions for using the product under license.

On the other hand, royalties paid for the provision of services such as training the licensee's staff in the manufacture of the product , technical assistance for management, administration, marketing should not be included in the customs value.

II. 3.3.b. 2 . V oorwaarde of sales.



90. Article 136, § 4 IA states : " Royalties and license fees are deemed to have been paid as a condition of sale of the imported goods, if one of the following conditions is met:

(a) the seller or a person associated with him requires such payment from the buyer ";

Article 136 IA clearly shows in other words to what bedoeld by "condition of sale" in this case, if the seller of the imported goods or connected to him by personal buyer agrees to pay the royalties. This payment request can sometimes be found on the invoice .

b) "Payment has been made by the buyer to fulfill the seller's obligation , in accordance with contractual obligations ";

The term "condition for the sale" refers not only to the conditions set by the seller, but also to the conditions to which the seller and buyer agree.

Royalties and license fees are often laid down in a separate written contract or formal commitment; this contract defines the licensed product, the nature of the rights assigned and the know-how provided, the responsibilities of the licensee and licensor, the methods of calculation and payment of royalties, the legal consequences in the event of non-payment, etc.

In most cases, the sales contract for the goods does not explicitly state that royalties and license fees must and must be paid. It is therefore appropriate to look at the licensing agreement and whether there is a link with the imported goods or with the sales contract .

c) "The goods cannot be sold to or purchased by the buyer without paying royalties or license fees to a licensor."

The regulation merely states that royalties are normally paid to the holder of the license rights (licensor) and are usually paid by the purchaser of the goods.

The latter condition, under which the seller can sell the goods or the buyer who can buy without paying a royalty or license fee, can be implicit or explicit . In some cases this is expressly stated in the license agreement , but it is not required to be specified.

Royalties can be paid to the seller or to a third party. Payments to a third party can be made to meet an obligation of the seller. This third party may be the owner or the giver of those rights.

The domicile of the persons to whom the royalties and license fees are paid does not matter.

Article 136 IA does not claim that royalties and license fees should be automatically included in the customs value , nor that the basic conditions are deemed to be fulfilled unless the declarant proves otherwise.

Nor is it required that customs should at all times seek to determine whether, in the absence of royalty payments, a seller may sell or a buyer may buy irrespective of contractual arrangements; priority should be given to commercial circumstances and appropriate contractual clauses. All circumstances surrounding the sale (and importation of the goods) should be considered, if necessary, including possible links between the sale and the license agreements and other useful information.

II. 3.3. c. Calculation method

91. With regard to the method of calculating the royalty or license fee, it is noted that, where it is related to the price of the imported good , subject to evidence to the contrary, it is presumed that payment of that royalty or license fee to the good of which the value is determined, relates.

However, where the amount of a royalty or license fee is calculated independently of the price of the imported good, the payment of that royalty or license fee may nevertheless relate to the good being valued. In other words, the method of calculating the royalty or license fee has only indicative value as to whether or not the royalty or license fee relates to the imported goods and is not a decisive factor in including it in the customs value .

II. 3.3. d. Components

92. On the other hand, if the imported goods are only an ingredient, constituent or part of goods to be manufactured in the EU , the price actually paid or payable for the imported goods can only be adjusted if the royalty or the license fee actually relates to that good.

In this context, it is noted that payments for the right of manufacture and / or assembly or the right to use patents which will be used in the manufacture and / or assembly in the EU cannot be considered as "pertaining on imported goods ". After all, these are payments for activity and which will take place after import. Therefore, such royalties or license rights can not lead to an addition.



When imported non-specific materials, ie major items, which in the EU are processed into products which generate payable royalties or license fees, is said to satisfy Oedingen not be taken into account. After all, these fees do not relate to the imported current articles.

Otherwise, royalties or license fees are paid for the right to use patents already processed in the imported parts or raw materials. Such payments do relate to the imported goods and should therefore be added to the purchase price, insofar as they are not already included and constitute a condition of the sale.

When goods are imported in an unassembled state or when they have to undergo only simple treatment, such as dilution or packaging, before resale, this does not exclude the possibility that the royalty or license fee may be marked as the goods concerned. to have.

It may also be the case that royalties or licensing rights relate in part to the imported goods and in part to other ingredients or ingredients added to the imported goods only after importation or to post-importation operations or services. In this case, an appropriate proportional distribution of the royalties or license rights between the different elements should be made on the basis of objective and measurable data.

II. 3.3. e. Examples

Advice n r. 4-1 of the WCO Technical Values Technical Committee

When a machine is manufactured in accordance with a patented process is sold for export to the importing country, at a price whose patent is ruled out and the importer, on behalf of the seller, payment to a third party, the royalties should be added to the price actually paid or payable, since the payment of the royalty by the purchaser relates to the goods to be valued and a condition of their sale.

Advice n r. 4-2 of the Technical Committee on Customs Valuation of the WCO

Records with music recordings are purchased by an importer from a manufacturer. Under the legislation of the importing country, the importer must pay a royalty of 3% of the sales price to a third party, the author of the copyrighted copyright owner, when selling the plates. No part of the royalty directly or indirectly benefits the manufacturer, nor is it paid as an obligation under the sales contract.

The royalty should not be added to the price actually paid or payable to determine the customs value. The payment of royalty is not a condition for the sale for export of the imported goods, but results from the legal obligation to importeur imposes to pay royalties to the author who owns the copyright in the sale of plates in the importing country.

Advice n r. 4-3 of the WCO Technical Values Technical Committee

Importer I acquires the right to use a patent and process for the manufacture of certain products and agrees to pay royalty holder H a royalty based on the number of items produced by that process. Under a separate contract with a foreign design manufacturer E and buys I of this manufacturer E a machine specially designed for the implementation of the patented process. Is the royalty for the patented process part of the price actually paid or payable for the imported machine?

Although payment of the royalty in question is for a process embodied in this machine and the use of this process is the sole function of the machine, this royalty is not part of the customs value as payment is not a condition for the sale for export of the machine to the import country.

Advice n r. 4-4 of the WCO Technical Values Technical Committee

A patented concentrate is purchased by an importer of Union I from manufacturer M who is also a patent holder; the imported concentrate is simply diluted and packaged with plain water before being sold in the EU.

In addition to the price of the goods, the purchaser must pay to manufacturer M, as a condition of sale, a royalty for the right to integrate or use the patented concentrate in products intended for resale. The amount of the royalty is calculated on the basis of the sales price of the end product.

The royalty is a payment related to imported goods that the buyer must pay as a condition of the sale of those goods and must therefore be added to the price actually paid or payable. This opinion addresses the case of a royalty paid for the patent integrated into imported goods. It does not apply in other circumstances.

Advice n r. 4 -5 of the Technical Committee of the customs value of the WCO



A foreign manufacturer M has a protected EU fab prong s - or trademark. Importer I manufactures and sells six types of cosmetics under the factory or trade mark of M.

I must pay M a royalty of 5% of his gross annual turnover due to all cosmetics sold under the trademark of M. All these cosmetics are manufactured according to the formula of M, obtained from ingredients obtained in the EU , with the exception of a single cosmetic product, the essential ingredients of which are normally sold by M.

The royalties must be paid to M regardless of whether I use M's ingredients or those from local suppliers; it is therefore not a precondition for the sale of the goods, and therefore the royalty should not be added to the price actually paid or payable for the imported goods.

Advice n r. 4-11 of the WCO Technical Values Committee

Manufacturer of sportswear and importer I are both affiliated with parent company C which owns the rights for the factory or trade mark affixed to these clothes. The sales contract concluded between M and I does not provide for the payment of a ro yalty. Under a separate agreement with C, I, however, required to pay a royalty to C to fabricate ek smerk or use mounted on the sportswear I M buys.

The sales contract between M and I relating to the goods which are the subject of a trade mark or trade mark does not contain a clause expressly imposing the payment of a royalty. However, the payment in question is a condition of the sale since I have to pay the royalty to the mother company because of the purchase of the goods. I may not use the trademark or trademark unless I pay the royalty . Even though there is no written agreement with the parent company , I must make the payment to the parent company.

This means that the payment to use the mark relates to the goods whose value is to be determined and that payment must be added to the price actually paid or payable.

Advi es n r. 4-12 of the WCO Customs Earth Technical Committee

Importer I and seller S conclude a sales agreement for the supply of a rolling mill. This material is intended to be integrated into an already existing uninterrupted series of wire rod in the importing country. The rolling mill incorporates a technology that employs a patented process to be applied by the mill . In addition to the price of the equipment, the importer is obliged to pay 15 million license fees for the right to use the patented process. The importer pays the equipment and the license fee to seller S, who hands over all the license rights to the license holder.

Licensing rights come with a technology built into the rolling mill that allows the mill to apply the patented process. The rolling mill was expressly purchased to use the patented process. Since the process for which the license fee of 15 million me has been deposited relates to the goods to be assessed and it is a condition of sale, it should be added to the price actually paid or payable for the imported rolling mill.

II. 3. 4. Profit sharing

DWU and rt. 7 1 § 1, d)

93. The value of any portion of the proceeds from a subsequent resale, transfer or use of the imported goods that directly or indirectly benefits the seller must be added to the price actually paid or payable .

If these amounts cannot be determined, the transaction value cannot be determined and the customs value has to be determined by one of the following methods.

These are profit-sharing agreements (so-called "co nta a meta affaires"), whereby profit-sharing has been negotiated between importer / buyer and foreign supplier. The goods are then provisionally invoiced at an agreed minimum price. Since this price is not the price actually paid or payable for the imported goods, it will not be the transaction value.

Ultimately, the minimum price must be increased by the amounts actually cleared at the final settlement .

Example: Case Study No. 2-2 of the Technical Committee on WCO customs value

A company C, which is established in country X, owns subsidiaries in various countries whose operating conditions it determines . Some of those subsidiaries are manufacturers, others are wholesalers.



Importeur I, which is established in the Union and which is a subsidiary of company C, is a wholesaler of men's, women's and children's clothing. He buys men's clothing from manufacturer M, which is another subsidiary of company C and is also located in country X. He buys women's and children's clothing from independent manufacturers in third countries and from local manufacturers.

Situation 1:

Under the rules adopted by Company C on sales between subsidiaries, the goods are sold at a negotiated price between the subsidiaries. At year-end, the importer pays to manufacturer M 5% of the part of his annual turnover from the resale of men's clothing as additional payments for the goods purchased from the manufacturer during the year.

In that case, the deposit represents the proceeds from the subsequent resale of the import, the goods directly benefiting the seller and the amount of which must be added to the amount paid or payable as an adjustment in accordance with the provisions of Article 71 § 1d UCC.

Situation 2:

The importer pays 1% of the gross profit from the annual total of the sales of clothing purchased from all suppliers to the service company A, another subsidiary of company C. Evidence provided by the importer shows that the payment is not linked to the repurchase, transfer or subsequent use of the imported goods, but payment in accordance with the rules of the parent company which repayment of loans at low interest rates for A and provide fresh chill rate financial services to all subsidiaries of A company C Elapsed etc.

Service provider A is linked to the seller of the imported goods so that the deposit can be considered as an indirect payment to the seller. However, it is a remuneration of a financial service that does not relate to the imported goods. Consequently, the deposit cannot be considered a revenue within the meaning of Article 70 § 1d of the UCC.

Situation 3:

At the end of the financial year, the importer returns 75% of the net profit for the financial year to company C. In that case, the amount that the importer returned to company C should not be considered a revenue because it is a transfer of dividends or represents another payment by the buyer to the seller that is unrelated to the imported goods. It is therefore not part of the customs value.

II. 4. Not taxed elements

DWU, and rt. 72

II. 4. 1 . Overview

94. When determining the customs value, the following charges or costs under Art. 72 UCC not to be included:

- cost of transporting the ingevoerde goods after entering them into the customs territory of the Union or the customs union EU -Turkey;
- costs of construction, installation, assembly, maintenance or technical assistance related to the imported goods, such as industrial plants, machinery or equipment, which have been carried out after their entry into the customs territory of the Union. If zodanig of note are the cost of developing and framing of slide films;
- Interest payable under a financing agreement concluded by the buyer in connection with the purchase of imported goods;
- the cost of obtaining the right to reproduce the goods imported into the Union;
- purchasing commissions;
- rights when in feed and other taxes in the Union vanwege the importation or sale of the goods must be paid;
- payments made by the purchaser to obtain the right to distribute or resell the imported goods, where such payments are not a condition of the sale of the goods for export to the Union.

Basically, if those costs paid or payable are begrepen and these are distinct, they can be deducted from the price actually paid of payable in determining the customs value.

The distinction must be made on the invoice itself. Where the distinction is not apparent from the invoice or from the other commercial documents accompanying the declaration, the declarant should be given sufficient opportunity to demonstrate the actual amount of the eligible costs. This can be done, eg, by means of contracts, hourly rates, cost price - calculations, etc.

II. 4. 2 . Freight costs en k related osten within the Union or within the customs union EU -Turkey.

DWU, art. 72 a)

95. De have freight and delivery costs related 'm on the transport and delivery of the good honor after entry into the customs territory of the Union or in the customs union EU -Turkey then and not



in the customs value to be understood.

More than within the Union or within the customs union E U - Turkey be of delivery or related expenses made. It is understood: The wages of border agents, the cost of unloading from the railing of the ship to the shore or a conveyance (z.g. outboard unloading costs) and the costs related to the load on the truck for internal transport in the Union of the customs association thereof E U - Turkey. Therefore, these costs are not included in the customs value either if they are included in the purchase price and if they are distinguished from it.

Chapter II. 3. 2. b gives explanations about delivery costs that are not part of the douanewaa rde .

Example

If the home buyer in the Union for the foreign seller, next to the price of goods on the basis of a separate invoice is paid a certain amount for transport within the Union, then comprising the transaction value only the price of the goods and may die transportation costs not be added. However, if circumstances so warrant, the competent customs authorities may verify the invoice relating to the costs referred to above, in order to ascertain whether they are not fictitious costs. (Case law: Case 29 0/84).

II. 4. 3. Installstreet

DWU, art. 72 b)

96. Cost of construction, installation, assembly, maintenance, repair or technical assistance, such as training, h erscholingen and know-how, which take place after importation and which have related 'm at in carried goods such as industrial plant, machinery or equipment, technological equipment, should not be included in customs value.

Therefore, if the goods are sold, including the mounting in the country of import, and if, for which montage, etc. do not separate amount of the copper r charge was introduced than can the costs of assembly, etc. is not of the custom value to be subtracted. In some cases, this distinction can be made on the basis of contracts, invoices, calculations or other documents. If the distinction cannot be made and if the conditions set are not met then, under usual conditions for retention, the total price as customs value.

It should be noted that the cost of construction and installation of the imported good and prior to introduction into the customs territory of the EU, for example install the costs in the business of imported machinery, not in the customs value take on too.

II. 4. 4. Financialing sinter residue

DWU, art. 72 c)

97. Interest to be paid under a financing agreement concluded in writing by the buyer in connection with the purchase of the imported goods should not be included in the customs value thereof if:

- which financing agreement, writing, is severally;
- and the buyer, upon request, can demonstrate that:
 - (a) those goods are actually sold at the price declared as the price actually paid or payable, and
 - (b) the interest rate applied for is not higher than in the country where and at the time when financing took place for such transactions is customary;

The term "interest payable kra chtens a financing arrangement relating to the purchase of imported goods" are m oath mean interests which Owe are d because the seller to the buyer by the buyer accepted payment for imported goods has far granted. (Case law: Case C-21/91).

98. It is emphasized that financing interests form a non-taxable element if they are based on a financing agreement entered into by the buyer in writing. This agreement may form part of the sales contract. However, the mention of the interest on the invoice alone is not sufficient to qualify it as financing interest. After all, the invoice is a commercial document issued exclusively by the seller and therefore cannot be regarded as an agreement entered into by the buyer in writing.

Indie n the interest payable as consideration for the d ear seller granted payment due at the buyer intended bill separately wee rgegev e n shall, unless the purchaser to the contrary states are assumed to daa agreed dwerkelijk with interest due for this payment period (case law: Case C-21/91).

On the other hand banking techniques they supported one on documents signed by the buyer eg. Major changes (D / A documen t against acceptance) and the documentary credit (including credit gen oe md), considered to be written agreements.

99. If there are any doubts about the interest deducted, the customs authorities shall request the buyer to demonstrate that such goods are actually sold at the price declared as the price actually paid or payable and that the interest rate requested at the time of financing is such transactions are common in the country of financing.



100. At last it is noted that these provisions concerning financial interests are not confined to the transaction value method of imported goods themselves, but also can be used for all other valuation methods. In addition, they are applicable regardless of whether the financing is provided by the seller, a bank or another natural or legal person.

II. 4. 5. Re CHT tby re productie

DWU, art. 72 d)

101. In determining the customs value should the burden on the right to reproduction of imported goods in the Union not to be added to the price actually paid for the imported goods or payable. After all, the reproduction right and the compensation paid for it do not directly relate to the goods actually imported, but to the goods that will be manufactured later - after import - using this right.

Example: Conclusion No 4 from the Customs Value Collection of the Customs Code Committee

In a d erde resident company X sells slide films a an firm Y in the Union . When the films are released for free circulation, Y presents two invoices to customs, one stating the price of the films and another stating the costs of developing and framing. The two invoice amounts are paid to X, but the development and framing of the films only takes place after they have been exposed by the user . The latter activities are performed by the company Z, which has concluded a special agreement with X for this purpose .

When the films are released for free circulation, it is not known in which country the development and framing will take place because this depends on which Z development center the user sends the film to.

The above- mentioned costs of developing and framing can be considered as costs referred to in Article 72 d) UCC . Therefore, the customs value is determined on the basis of the price actually paid or payable for the unexposed films, without the cost of developing and estimating.

II. 4. 6. Purchase pcommittees

DWU, art. 72 e)

102. Purchase commissions are disregarded when determining the customs value.

Onde r, the term "purchase commission" shall be understood to mean the fees paid by an importer / copper aa n his agent for the service of him represent in the purchase of the goods, the value of which is calculated.

See also chapter II. 3.2.c., in particular paragraph 73.

II. 4. 7 . ChargeNo

DWU, art. 72 f)

103. Import duties and other taxes in the Union shall be paid for the importation or sale of the goods are not taxable elements, insofar as they are by their nature k are Unnen distinguished from the price of the goods. In fact, these rights and taxes belong to the public domain, so that a distinction can always be made in practice.

This includes any tax in the Union, is levied on the importation and sale of the goods (eg. Excise, VAT keuri ngstaksen, consumption taxes, taxes ...).

Ind ien the customs value is determined by the subtraction method for imported goods which are subject to antidumping rights in or countervailing duties should the anti-dumping and countervailing duties to be deducted as customs duties and other national taxes (Opinion 9.1 Technical Committee of the customs value of the WCO.).

104. It is noted that where the price actually paid or payable includes an amount of internal taxation to which the goods in question are subject in the country of origin or exportation, the said amount is not included in the customs value provided that It can be demonstrated by customs that these goods have been or will be exempted for the benefit of the buyer.

105. For g oods which are supplied at a price which one or more of these loads are included (eg. Free domicile, cleared through customs) is in the determination of the customs value of the subtraction carried out in the ko opprijs understood native loads.

If there is no reason for other adjustments (eg deduction of domestic freight costs or addition of commissions) , the customs value is obtained using the following formula :



Prijs x 100

Customs value =

100 + and

where γ is the percentage of import duties .

Where a price includes other elements, in addition to the import duty, which may be deducted in calculating the customs value, such as inland freight charges, the price should first of all be adjusted with regard to these elements .

II. 4. 8 . Tradeactivities of the buyer

106. Activities, including those related to the trading of the goods carried out by the purchaser on his own account, other than those for which an adjustment is made, should not be considered as indirect payment to the seller, not even if they can be considered to be for the benefit of the seller or have been made under an agreement with the seller. The cost of these activities should not be added to the price actually paid or payable when determining the customs value of imported goods . (see also paragraph 31 on this).

Pre stations and activities related to market onderzoek, advertising and promotion of the imported goods, as well as in connection with the Elapsed for imported goods ekte guarantee, however, be made by the buyer on his own account shall not be considered an indirect payment, insofar as these are not provided under the elements listed under Chapter II. 3 . They are therefore not added to the price, even if they are for the benefit of the seller or have been made in agreement with him. Said costs are also not taxable if they are compulsory and according to a certain sum or a determined percentage by the seller to the buyer.

The activities described above include those relating to advertising the seller's brand and fulfilling the warranty.

II. 4. 9 . Betaling van "fees"

107. In addition to payment of the price for the goods , the buyer sometimes owes a fee for activities to be carried out by the seller on behalf of the buyer , such as keeping the accounts, training the staff, coordination between the main house and the affiliates. Such compensation is normally referred to in the contracts with 'management "technical assistance-, management or administration fee".

These activities can usually be considered as services of a purely service nature. There is often no direct link with the imported goods. In that case, the fee (fee) for this can not be regarded as a payment with regard to the imported goods.

If it appears in practice that despite the compensation (fee) no service and the seller are provided, this may not lead to the conclusion that the payment (fee) as a non-direct payment for the imported goods within the meaning of Article 70 §2 UCC can be considered, unless the seller cannot provide the services because he is not equipped to do so or when the services as such are not real and the buyer will therefore never rely on them.

II. 4. 10 . assignight of dividends

108. The transfer of dividends or other payments from the buyer to the seller who did not relate to imported goods, nor belong to the customs value.

II. 4. 11 . Right to distribution or resale

DWU, art. 72 g)

109. Neither should the payments made by the purchaser to obtain the right to distribute or resell the imported goods be added to the price actually paid or payable for these goods if such payments are not a condition of sale.

2. 4. 12 . Wherecosts

110. Payments related to quota fees , which are due in particular in the textile and clothing sector under a voluntary restraint agreement and between the European Union and several countries in the Far East, are the subject of the following provisions .

Under VOO limitation agreement and is the export of certain goods originating in the countries concerned to the E U quantitative Defined work. An exporter can therefore only obtain the necessary export license as long as the agreed export quotas are not exhausted.



These quotas are allocated to the exporters concerned in the exporting country in accordance with certain distribution keys. When exhausted he must attempt to acquire quotas from other exporters an exporter's own shares are not exhausted. As export licenses are transferable in the countries of origin, a market has therefore emerged on which these so-called "free" quotas are traded. The purchase costs of this are called quota costs.

Pursuant to a judgment of the European Court of Justice in Luxembourg, those quota costs for obtaining export quotas are not part of the customs value of the imported goods. This is also the case if the buyer has obtained the export licenses himself or has bought them through the intermediary of his agent in the exporting country and payment is made to a third person.

In practice, however, some caution must be exercised when the seller charges quota fees separately, especially in cases where these costs are higher than the price of the goods themselves. For example, if in doubt, the declarant will be asked to demonstrate that the amounts declared as quota costs were actually paid for the acquisition of quotas in the exporting country.

It is noted that the aforementioned Judgment cannot be applied to the payments designated as "quota costs", which are to be discharged in the beef sector to obtain certificates of authenticity. The authenticity certificate is not transferable, it can not be separately coupled to the meat which has been led, in itself has no value and can not be separately with orders traded. These costs, even if they are sometimes the subject of a separate account, must be a The element of the price actually paid or payable is to be included in the customs value.

II. 4. 13 . Discount and price reduction and

*DWU, and rt. 70, §§ 1 and 2,
IA, art. 130*

111. Price reduction (also referred to as discount, rebate, discount, etc.) is the price deduction or price advantage granted on a price list (price list, catalog), on the price requested from other buyers or at another higher price.

For the determination of the customs value, discounts granted by the seller to the buyer are only taken into account if:

- k ortingen concerns have the good to be and for which the customs value determination d and
- at the time of acceptance of the customs declaration the discounts and their amount were included in the sales contract.

Discounts or credit notes resulting from changes to the contract after the date of acceptance of the customs declaration will not be taken into account.

With regard to discounts for cash or early payment (discount), the following rules apply: if the purchase price was paid at the time of the valuation, the amount actually paid is the customs value. If payment has not yet been made, the transaction value is the amount that could be paid at that time, insofar as the discount is customary in the relevant trade sector and is provided for in the sales agreement. In case of discounts for cash payment, the amount of which exceeds the usual amount, the buyer must demonstrate that he actually enjoys this discount.

Example:

On 4 June, the seller will draw up an invoice; with a discount of 5% if the buyer pays before June 30. At 19, j uni be the goods in the freedom of movement will be, but the invoice has not yet been paid for by the buyer. In de aangege as customs value account may be thou keep the agreed discount, which would might be one given to the buyer in the event of payment to the date of valuation.

When discounts vary according to the date of payment (5% onmidde llijke payment, 3% for payment within 14 days after delivery, 2% b AYMENT within a month), is in determining the customs value, account should be ge account the corresponding discount closest to the date va n evaluation.

If it later turns out that the buyer has received no discount, since the factuu r paid was after the scheduled time limits for he t to obtain the discount, should the entry to the free movement is not to be changed except in cases of d uidelijke fraud.

112. Reduction in relation to the amount of (rebate) may also be assumed to be if only a part of the good, and, for the customs area of the E U is intended and the price for that portion is influenced by the fact that a larger h oeveelheid was purchased than the entered.

On the other hand, it is noted that, when the parties v erkocht on the basis of the boarded weight gee n account may be taken of found to be normal weight deficiencies in the unloading to Wijte to natural causes, n (eg. Drying, evaporation), except when the conditions of sale a maximu m



allowable deficit (franchise), whereby the deficits above the clearance are deducted from the purchase price. The price reductions allowed in this context can be accepted when the customs value is determined.

113. Plain clarity, is here added that deficit, which allow to write his to destruction, damage, theft or loss before entry into free circulation of goods (eg. During transport) for the determination of the customs value starting from a price that is in the same proportion to the total purchase price as the quantity actually entered is to the total quantity purchased.

This is the case if, due to the damage, part of the imported goods was rendered unusable for the purpose for which they were originally intended (eg import of 100 ceramic vases, 5 of which were broken during transport), so that the purchase price was proportionate will be distributed in order to take into account the damage suffered .

For parties whose sales price is based on the unloaded weight, the customs value can be determined on that basis.

These provisions do not apply to damaged or non-contractual goods . See, however, Chapter II. 4 .15 for the special requirements for damaged or non-conforming goods.

114. In general, should any discount related to the i ngevoerde goods between the buyer and the seller agreed before the time va n valuation and is listed on the invoice accepted by the customs authorities .

Price reductions, the exact amount of which is not known, but whose principle is, for example, laid down in the purchase contract at the time of the valuation (a sales discount for the purchase of a certain quantity within a certain period, for example), can be used to determine the customs value of the relevant consignment also be adopted, as far as at the above point of time to the satisfaction n of the customs k be shown an, in that the copper to the said p can not or will be able to make rijskorting claim. This proof is provided, for example, on the basis of quantities purchased in previous years or the purchase plan for the current year.

Example: Opinion No 15.1 of the Technical Committee on the customs value of the WCO:

A contract concluded between a buyer and a seller determines the following quantity discounts for goods purchased during a calendar year:

- 1 to 9 units n: no discount
- 10 to 49 units: discount of 5%
- more than 50 units: discount of 8%

In addition to the above discounts, a new 3% discount will be granted at the end of the year. It is calculated retroactively on the total amount already purchased during the year .

Situation 1:

In a single transaction, the importer buys 27 units at a price reduced by the 5% discount, but imports them in three consignments of 9 units.

The customs value should be determined on the basis of the price actually paid or payable for the imported goods. That is, based on the price minus the 5 % discount that the price has determined.

Situation 2:

After the purchase and import of 27 units , the importer buys and imports 42 other units (or 69 units in total) during the same calendar year. For the second purchase, the buyer benefits from the discount of 8%. The total amount of imports is determined at the end of the year. The seller grants an additional 3 % discount on the total quantity purchased during the year.

The 8% discount applied to the 42 units is an element of the price to the seller and helped determine the unit price of the goods when they were sold for export . It is therefore necessary to take this into account when determining the customs value for those goods.

On the other hand, the additional discount of 3%, which was granted retroactively, should not be accepted for the second imports or for the 27 previously imported units, since it did not determine the unit price of the imported goods

II. 4. 14 . Gefracten down payment

115. In international trade, it is customary for transactions involving large projects, such as factories, industrial plants, etc., to pay the agreed price not in one payment but in several installments. Care will be taken that no part (eg of payment on order or on delivery or after assembly) is missing.

When the payment of the price is spread , the sum of the various payments is the price actually paid or payable.



However, it may now also be the case that the seller will charge a certain amount of interest in connection with fractional payments. After all, by spreading the payments, the buyer enjoys a certain deferment of payment. Such interest in connection with the financing should not be included in the customs value, insofar as this is distinguished from the actual price of the goods. This distinction should not necessarily appear from the invoice of the imported goods, but can be demonstrated by all reasonable means (contract, proof of payment, etc.). (See also Section II.4.4. On the funding sintering e residues).

II. 4. 15. Damaged the goods that do not correspond to the purchase contract

IA, art. 131 § 2 en art. 132

116. When it in the free circulation placing of such goods; n may arise in the following cases :

- the damage or non-conformity with the order is borne by the seller and at the time of the valuation, a new purchase price has been agreed between the buyer and seller for the imported goods ; this is apparent, for example, from a credit note from the seller. In this case, is to appropriate price as paid or beta and value and classified as such accepted as a basis for valuation;
- the damage is beyond the responsibility of the seller, but compensation is obtained. In such a case , the actual price paid or payable for the undamaged goods is assumed and the actual compensation obtained is deducted. If this amount is not known at the time of the valuation, the procedure is provided for Chapter IV . 3 . 1. of the present circular applied;
- the damage is not the responsibility va n the seller and paid no compensation, but the value of the o pgelopen damage satisfaction n Custom A are angetoond, eg. on the basis of a report from a certified expert. In this case, the price actually paid or payable can be divided proportionally between the residual value of the goods and the equivalent of the damage that is not subject to import duties (Art. 131 IA) .

If compensation is obtained, however , the damage must not necessarily be determined at the time of the valuation . When official documents such as, for example, an expert report from the insurance company can be used to identify the imported consignment retrospectively and demonstrate irrefutably that it has been damaged before release, the compensation awarded after importation may be eligible. to be taken. In this case, the declarant will of course have to submit a refund application to recover the overpaid import duties.

Moreover, it should be on notice that if the goods be damaged d ie reduces their customs value, it is irrelevant whether the damage or the head after the transfer of risk has occurred there (Jurisprudence: Case C-59/92).

117. After the goods have been released for free circulation, the change by the seller in favor of the buyer of the price actually paid or payable for the goods may, under certain conditions, be taken into account for determining the customs value of the goods (see art 1 32 IA) .

In order to benefit from this procedure, it must be demonstrated to the satisfaction of the customs that :

- the goods were defective at the time of acceptance of the customs declaration for release for free circulation;
- the seller adjusted the price to make up for the defect in order to comply with :
 - a contractual obligation entered into before the acceptance of the customs declaration;
 - a legal obligation applicable to the goods;
- the adjustment shall be made within three years from the date of acceptance of the customs declaration (Case-law: Case C 661/15).

II. 4. 16. Cheesen of scientific research and preliminary sketch designs

IA, art. 135, § 5

118. The cost of scientific research and provisional outlined sont shed are not included in the custom value (see also h chapter II . 3 .2. E , in particular, paragraph 83) .

II. 5. Fourstructure

*DWU art. 163, §§ 1 and 2
IA, art 145*

II. 5. 1 . B hedgehog sealine document

119. As proof, the invoice related to the declared transaction value is required . The evidence which v ereist are for the application of the provisions governing the customs regime for which the goods are declared in h et possession of the declarant and are available to the customs authorities in submitting the customs declaration. They are at the douaneau orities submitted when it requires is the law of the Union or if necessary for customs controls .



If the invoice contains sufficient information for the valuation per type of goods, then the declaration of the value per type is not required for goods that fall under the same tariff heading or subheading.

A afschrift of the invoice should be produced when the provision of a manual return DV1 vereist is (see Chapter II. 6. Below).

This copy must be attached to the manual declaration DV1.

II. 5. 2. Vootimely invoice

120. V PROVISIONAL factuur and be prepared when the data for the final settlement are not crazy yet end. In for deposit of such invoices will be the procedure of the simplified declarations are used, or have the principal an authorization for simplifying requested (zie the Chapters IV. 3.1 and IV.3.2 below) to take you account the elements that are not gekend be put at the time in the free circulation.

II. 5. 3. Pro-formaf invoice

121. Pro-form invoices are, as the name says, formatted "for the form". They are made available, inter alia, to importers for the purpose of fulfilling customs formalities (for customs purposes only) where no payment is made. The information contained therein therefore does not necessarily correspond to reality. In this case, the no-dig to be particularly attentive to be at the control, especially if a declaration D.V. 1 is required.

II. 6. AangifTE of customs value data (DV1)

TDA, art. 6 and Annex 8

122. Until the dates of the upgrade of the national import systems, a customs declaration for release for free circulation shall include information concerning the customs value; these data are necessary for determining the customs value.

The data inzake the customs value at the customs can only be transmitted via electronic gelled windowing processing income procedures. For this purpose, the economic operator / principal in PLDA this information in the planned tabs from the D.V. 1 insertion together with the declaration for release for free circulation. When it is not possible is to this data via PLDA to provide branches ekken, this mandatory using the form DV 1 according to Annex 8 TDA (see Appendix 5) done manually on paper. Possible cases of the use of the D.V. 1 on paper are listed in § 129.

The DV1 declaration - either via PLDA or on paper - must be presented with each release for free circulation where the customs value must be determined and the value is the basis for assessment of the import duties or part of it or the basis for het al do not apply economic tariefm easures.

With each mission there must be a declaration D.V. 1 are filled in. 'Shipment' means the total quantity of goods sent by a supplier to a specific recipient that is cleared through the same declaration; die one or can contain more items.

II. 6. 1. Exemption from submitting a DV1 declaration

123. A DV1 declaration must be submitted with every declaration for release for free circulation.

Except where this is indispensable for the correct determination of the customs value, the obligation to provide the customs value information shall be waived:

- a) when the customs value of the imported goods per consignment does not exceed EUR 20,000, insofar as the consignment is not part of split or multiple consignments from the same consignor to the same consignee.
- b) when the transaction underlying the release for free circulation has no commercial character;
- c) when the data in question is not how to be submitted for the application of the Common Customs Tariff (for example, where there are specific duties that are not calculated on the basis of the customs value);
- d) when the duties of the Common Customs Tariff are not due (eg goods imported under a duty-free allowance or with a full duty-free allowance based on general or special provisions);
- (e) when the customs value cannot be determined on the basis of the transaction value (for example, perishable goods imported on consignment declared using unit prices under the simplified procedure);
- f) for shipments of goods under the same trading conditions between the same seller and the same buyer.

These are goods which are regularly imported through the same customs office and which are the subject of transactions concluded under the same trading conditions between the same seller and the same buyer. In this thou fall, the buyer / consignee for a period of three years shall be exempted from completing the Nos. 3 and 5 t / m 9 of the declaration DV1.



The exemption request is made on the occasion of an import; the declaration DV1 required and fully completed on import . is also submitted.

The commitment of the application must also accompany this application to inform the Administration of any changes to the conditions of sale and purchase.

The application for exemption must be renewed every three years on the initiative of the person concerned.

The service which granted the exemption must regularly check that no new facts have arisen that may lead to a change in the decision. It must also ensure that the authorizations granted are renewed every three years.

II. 6 . 2. How does PLDA take into account the cases where no DV1 is required?

124. In some cases PLDA automatically takes the exemption into account ; in others the need operator an entry to bring to the exemption to make use KUNEN n :

- a) PLDA is programmed to automatically take into account the total customs value of all the items of the declaration and requirement t not report DV1 when the total valuation is not more than 20,000 (exemption according to case a), v an point 123 above) ;
- b) If the import duties are 0, PLDA will also take this into account and will not require a DV1 declaration (exemption according to case d) of paragraph 123 above);
- (c) If the exemption relates to cases (b) and (c) of paragraph 123 above, the declarant must enter "44-PLDA-DV1Exempt" in box 44 of the first article of the declaration for release for free circulation ;

The same statement can also be used when the customs value cannot be determined on the basis of the transaction value. This concerns the exemption according to case e) of paragraph 123 above, whereby the determination of the customs value is done through the additional methods for the determination of the customs value. In such cases, however, the declarant must provide the customs authorities with any other information that may be necessary to determine the customs value.

- d) In respect of goods which are imported regularly and are the subject of transactions concluded under this lfde trade terms between the same seller to the same buyer (exemption in case f) of paragraph 123 above) **and** that the buyer / recipient has an authorization to the In order to partially complete the DV1 declaration, the declarant must indicate the number and the date of the authorization in box 6 of the DV1 declaration. The PLDA system will then allow boxes 7- 9 - to which the exemption applies - not to be completed. Box 3 (delivery conditions) is automatically entered by PLDAcompleted on the basis of the information in the declaration for release for free circulation.

Note: if no DV 1 declaration is required, but all elements related to this declaration are still fully entered into PLDA, the system will validate this DV1 declaration .

II. 6 . 3 . Required information

125. D e particulars relating to customs value shall verse draws according to the terms of either P LDA or - if on paper - in the form DV1 as in Annex 5 show . Entries must be completed in full .

When submitting the DV1 declaration. the declarant assumes liability for:

- the correctness and completeness of the information provided in the declaration;
- the authenticity of documents produced in support of that information, and
- providing any additional information or documents necessary to determine the customs value of the goods.

126. When using the paper version, the form must be completed in a legible and indelible form without writing scripts or by means of extracts; changes and deletions have to d initialed e signer are and by the Customs ne be authenticated. The declaration must be signed by the declarant or a customs representative . The last e is in the customs territory of the Union to be established and must satisfy d e terms of customs representative v olgen s General Law on Customs and Excise .

The number, date and office of registration of a customs destination declaration should be indicated in the upper right corner of the DV .1 declaration on paper . This number should also be may be one indicated on the submitted invoice is always provided in cases where a declaration DV1 is prescribed.

II. 6 . 4 . Global declarations

127. At the moment it is not possible to submit the DV 1 declaration via PLDA for globalization declarations . Off in expectation of the planned upgrade of computer systems across the Union, customs authorities can still freely give proposition for filing a declaration DV1 under globalisati e-declarations .



To this end, authorization holders must periodically submit a DV1 declaration (on paper) for each supplier located outside the EU to the office indicated in the authorization, for which boxes 1 to 10 have been completed.

Also, the holder should ensure the following writing to keep connecting the :

- inform the administration of any change to the DV1 declaration (s) initially filed;
- at least renew the DV1 declaration (s) every three years.

The other elements of the value of the boxes 11 to 22 of the DV1 orders in the chronological list of all the shipments for which the aggregation-declaration is made recorded. This list gets attached to the globalization declaration.

This chronological list must be submitted to the customs authorities specified in the authorization in an electronic form (for example in excel) (Application Article 6 TDA).

In addition, to be used to make the exemption from filing of the DV1 in PLDA, in box 44 of the globalization returns the remote message "44-PLDA DV1Exempt" are applied.

II. 6. 5. Entrepôt

128. For all types of customs warehouses, public and private, as well as in view regards goods after May 1, 2016 were placed in a private warehouse (former warehouses type D or E (with D procedural res)) are the provisions for DV1 declaration - as shown in the previous sections - applicable at the exit of the warehouse when the stored goods are declared for free circulation.

As for the goods which before 1 May 2016 in a customs warehouse of type D or of type E (with D procedure s) were placed was the customs value determined at the time when the imported goods in the customs warehouse was and placed. Where the declaration DV1 was served upon impact and not in the free circulation bring, upon withdrawal from the warehouse.

In those goods placed prior to 1 May 2016 in a warehouse of the type D or of type E (with D procedural res) were placed, and the system prior to that datum is not remedied, valid until 31.12.2018 the transitional provisions of Article 349 § 2 IA and the scheme will be discharged in accordance with the relevant provisions of Regulation (EEC) No 2913/92 and Regulation (EEC) No 2454/93. Therefore, no DV1 must be submitted for removal from the warehouse.

II. 6. 6. Manual DV1 declaration on paper

129. Under certain circumstances, the DV1 declaration can be submitted on paper:

- in urgent procedures when the declaration of release for free circulation is lodged on paper,
- declarations via Edifact (until the end date of support 31-12-2017),
- in the case of a globalization declaration and that were submitted by an operator who does not have a license to exempt the DV1 declaration,
- any other exceptional situation duly justified and accepted by the Regional Customer Management Department under which the operator falls. These cases must be communicated to the Technical Expertise and Operational Support Service (TOO2) of the Central Component.

If the declarant completes the DV1 declaration manually on paper, he must affix the reference "44 - PLDA-DV1Manual" and the code "N934" concerning the DV1 to box 44 of the first article of the declaration for release for free circulation.

Where the DV1 declaration data is provided in a paper version, this obligation should be made using the form set out in Annex 8 to Delegated Regulation (EU) 2016/341 (see Annex 5).

III. Additional endemethods for determining the customs value

<p>DWU, art. 74 IA, art. 141-144</p>
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III. 1. Oversight

130. The Customs Code of the Union provides six methods of valuation to be applied as a mandatory ranking.

The customs value is, according to article 70 of the UCC, the transaction value of the imported goods. The application of article 70 is the subject of Chapter II of this circular.

If the transaction value, as defined in article 70, cannot be applied, the methods of Article 74 of the UCC to be examined. The methods of article 74 are the subject of this chapter.

The second method that can be applied is the transaction value of identical goods.

In that with the first two methods, no customs value can be determined, it is examined whether the transaction value of similar goods can be handicapped.



The first three methods, compelling ranking Customs and declarant, lead to a valuation supported by the operation to tievaarde.

The fourth and fifth methods, which are of imperative order for customs but at the request of the importer with reversible order, lead to a customs value based on accounting data.

The fourth method is the deduction method, supported on a sales price in the Union with deductible elements.

The fifth method is the method of the calculated value, based on the cost price with additional elements.

If none of the five previous methods defining customs value possible method, get the method "fallback" (method of reasonable means known) used. This method consists in re-applying the first five methods listed above, but with a broad and flexible interpretation, in order to determine the customs value using reasonable means.

III. 2. Transactiewaarde of identical goods

*TWO Art. 74, § 2, a)
IA, art. 141*

III. 2. 1. Terms of use

131. The transaction value of identical goods which are sold for export to the customs territory of the European Union, and which have been carried out on the same or almost the same time as that of output of the property whose value is to be accepted in the second rank is calculated as the dutiable value.

The expression "at the same or at the after enough the same time" should be regarded as a period of time, as close as possible to the date of implementing the value goods, in which the commercial and market conditions from those of its influence on the price, remain the same. The time when the identical goods were sold for export to the importing country is not taken into account. Also, the time when the transaction value is accepted as customs value is not taken into account.

Those identical goods that are to be sold at the same level of trade and in almost the same quantity as the goods whose value is calculated.

In the absence of such a sale, the transaction value of identical goods sold at a different level of trade and / or in different quantities shall be used, adjusted to take account of differences resulting from the level of trade and / or quantity, provided that the whereas such adjustments, whether causing an increase or decrease in value, are based on evidence that clearly demonstrates the reasonableness and correctness of the adjustment.

III. 2.2 Identical goods

132. Under "identical goods" means the same and geproduceerde goods that are the same in all respects, including physical characteristics, quality and reputation. Minor differences in appearance would not preclude goods otherwise meeting the definition identical to brand and.

The term "identical goods" includes, depending on the case, no goods which engineering, development, works of art, designs, drawings and sketches which includes or expresses, in which for in connection with the fact that these which verricht or made in the Union, no adjustment has been made.

III. 2. 3. Adjusting

133. When, in the considered transaction are included value costs of transport, insurance, handling and transport operations up to the point of entry in the European Union, the value adjusted in order to take into account significant differences which, as a result of the differences in distance and modes of transport, may exist between the cost of the imported goods and the identical goods concerned.

III. 2. 4. Lowest value

134. If the application of this chapter, more than one transaction value of identical goods is found, the lowest is the transaction value used for the determination of the customs value of the imported goods.

This solves the problem when the customs administration finds a certain number of acceptable transaction values, which differ, however, or when the importer / buyer can demonstrate a lower transaction value of identical goods than that originally provided by the customs administration. found it. However, this provision does not oblige customs to detect the lowest possible transaction value of identical goods.



III. 2. 5. Same manufacturer

135. In principle, the identical goods must have been produced by the same person as the goods whose value is calculated. Only if no transaction value can be found in this way can a transaction value for goods produced by another person be taken into account.

III. 2. 6. Referentiegoederen

136. The imported identical goods considered must be valued according to the transaction value of these goods themselves. Where appropriate, adjustments should be made to take account of the significant differences between the two states. It may possibly relate transaction value by the customs of another e EU -lidstaat has been accepted for identical goods.

III. 2. 7. Procedure

137. Customs makes the greatest possible use of sales of identical goods at the same level of trade and in almost the same quantity as sales of goods whose value is calculated. If such a sale is not available, use can be made of a sale of ideal goods that takes place under one of the following three circumstances :

- a) a sale on the same trading level but in a different quantity;
- b) a sale on a different commercial level but in almost the same quantity; or
- c) a sale on a different trade level and in a different quantity.

If a sale is found that has been made under any of these three circumstances, as appropriate, adjustments must be made for :

- a) only the factors of quantity;
- b) only the factors of the level of trade; or
- c) both the factors of quantity and of the level of trade.

A condition for an adjustment in respect of a difference in the level of trade or in quantity is that such adjustment, regardless of whether it results in an increase or decrease in value, is made on the basis of evidence that it is clear that it is reasonable and exact. , in parhelion of according to current price lists with prices f or different levels or different quantities.

For example, it may be that the imported goods whose value is determined form a consignment of 10 units and that the only imported ideal goods that have a transaction value have been sold at a sale of 500 units. If it is then known that the seller will give quantity discounts , the necessary adjustments can be made by taking the seller 's price list and using the price applicable for a sale of 10 units.

This does not mean that a sale in an amount of 10 units must already have been effected, provided that the price list has been established as bona fide e when selling in other quantities . In the absence of such an objective measure, the determination of a customs value under this chapter is not appropriate.

For the comparison of prices, it is necessary to start from goods which have been exported at the same or at about the same time.

III. 2. 8 . Brand articles

138. A branded item is generally not identical to a same item from another brand. In international trade, items of different brands are not simply commercially interchangeable.

III. 3 . Transactionvalue of similar goods

DWU art 74, § 2, b)
IA , art. 141

III. 3 . 1 . use voorwaarden

139. The transaction value of similar goods sold for export to the customs territory of the Union and which are exported at the same or almost the same time as that of the export of the goods whose value is calculated may be accepted in third grade as the customs value.

The term "on shares the same to the or at substantially the same time" should be w orders regarded as a period of time, as close as possible to the date of the output of the to value goods; n , where the inside n is the commercial and market conditions which have an influence on the price, remain the same . The time when the similar good catalysts are sold for export to the importing country thereby being disregarded. Likewise, the time when the transaction value was accepted as a customs value is not taken into consideration.



Such similar goods should be sold at the same level of trade and in almost the same quantity as the goods whose value is calculated.

In the absence of such a sale, the transaction value of similar goods sold at a different trade level and / or in different quantities shall be used, adjusted to take account of differences resulting from the trade level and / or quantity, at provided that such adjustment and, whether or not they result in an increase or decrease in value, are based on evidence that clearly demonstrates the reasonableness and correctness of the adjustment.

III. 3.2. Similar goods

140. Under " similar goods " means one goods produced in the same country die, although not hetzelfde in all respects, have like characteristics and like component materials w therefore accommodating those same functions can perform and commercially interchangeable able sources are: quality of the goods, their reputation and the presence of a trademark or trade mark are factors that should be taken into account, inter alia, in determining whether goods are similar .

The term " similar products" includes, depending on the case, no goods where in engineering, development, artwork, designs, drawings and sketches z ij n includes or expresses gebrac ht, to which in connection with the fact that these z ij n made or made in the Union, no adjustment has taken place.

III. 3.3. Aanpassing

141. Where the transaction value considered includes costs of transport, insurance, loading and transport operations up to the point of entry into the Union , this value shall be adjusted to take account of significant differences that, due to the differences in distances and modes of transport, may exist between the cost of the imported goods and the like goods concerned.

III . 3 . 4. Step first value

142. If, for the purposes of this Chapter, more than one transaction value of similar goods is found, the lowest transaction value shall be used for the determination of the customs value of the imported goods.

III. 3.5. Zelthe producer

143. The like goods must be produced by the same person as the goods whose value is calculated. Only if no transaction value can be found in this way can a transaction value for goods produced by another person be taken into account.

III. 3.6. Referengoods

144. The imported similar goods considered must be valued according to the transaction value of these goods themselves. Where appropriate, adjustments should be made to take account of the significant differences and between the two conditions. It may concern a transaction value accepted by customs from another EU Member State for similar goods.

III. 3.7. Procedure

145. The guidelines for determining the transaction value of identical goods apply mutatis mutandis when determining the customs value on the basis of the transaction value of similar goods.

Customs shall make the greatest possible use of a sale of similar goods at the same commercial level and in almost the same quantity as that of the sale of the goods being valued. If no such sale is available, use may be made of a sale of similar goods under one of the following three circumstances :

- a) a sale at the same level of trade but in a different quantity;
- b) a sale on a different trading level but in almost the same quantity; o f
- c) a sale on a different trading level and in a different quantity.

If a sale is found that has been made under one of these three circumstances, then, as appropriate, adjustments must be made for :

- a) only the factors of quantity;
- b) only the factors of the level of trade; or
- c) both the factors of quantity and of the level of trade.

A condition for an adjustment due to a difference in trade level or in quantity is that such adjustment, regardless of whether it results in an increase or decrease in value, shall be made on the basis of evidence that it is reasonable and exact, in particular according to applicable price lists with prices for different levels or different quantities.



For example, it may be that the imported goods of which the value is calculated constitute a consignment of 10 units and that the only imported like goods for which a transaction value exists have been sold at a sale of 50 0 units. If it is known then that the seller gives quantity discounts, and the necessary adjustments can be made by taking the seller's price list and using the price applicable for the sale and sale of 10 units. This does not mean that a sale in an amount of 10 units must already be at a standstill and, provided that it is established that the price list is *bo na fide* for sales in other quantities . In the absence of such an objective measure, the determination of a customs value by application of this Chapter is not appropriate.

III. 3. 8 . Sea k articleen

146. A branded item is generally not to be considered similar to a self the item of another brand. In international trade, articles of different brands are, from a commercial point of view, not simply interchangeable, a requirement that must be met so that similar goods can be regarded as effectively similar for the valuation .

III. 4. Occasionally tr ekmethode

TWO Art. 74, § 2, c)
IA, art. 142

III. 4. 1 . Terms of use

147. If the imported goods cannot be used to determine an appropriate customs value on the basis of the transaction value for the displayed or identical or similar goods in the absence of appropriate sales , the deduction method shall be applied. This method is therefore under examination in the fourth grade by customs, unless the declarant opts for the fifth method; the method of b erekende value.

The customs value of the aftr ek method is based on the unit price at which the imported goods or identical or similar imported goods into the customs territory of the Union in the greatest aggregate quantity is v erkocht to persons not related to the sellers .

This unit price is the price at which the imported goods or identical or similar goods imported in the same state are sold in the Union at or about the time of importation of the goods to be valued .

This method keeps so charged with v erkoop and which takes place and after the v row circulation of goods . In the distribution chain of imported goods (from the manufacturer to the consumer), the first level of trade after the release for free circulation is the level immediately after the release for free circulation of the goods whose value is determined .

Unit prices are deducted for the following elements: commission, profit margin and overheads, transport and insurance and related costs in the Union , import duties and other taxes in the Union .

III. 4. 2. Excluded sales

148. In the deduction method allowed these sales do not qualify are :

- the sale of goods at a level other than the first level of trade after importation;
- sales to've rbonden people;
- the sale to persons who supply, directly or indirectly, free of charge or at a reduced price, goods or services (see chapter II. 3. 2.e: services of the buyer) for use in the production and sale for export of the imported goods;
- the sale whose quantities are not sufficient to determine the unit price.

III. 4. 3 . V roegste date

149. In cases where the imported goods or goods imported in the same state are identical or similar goods are not sold at or about the time of importation of the goods to be valued , the customs value of the goods shall be imported good and based on the unit price at which the imported or of identical or similar goods in the Union w or the sold in the state in which they have been introduced at the earliest point of time after the input of the goods, of which the value is determined , and in any case within ninety days after that import .

The "earliest date" is the date on which the sales of the imported goods or of identical or similar imported goods are made in sufficient quantities to determine the unit price .

III. 4. 4 . Unit price

150. The unit price at which the imported goods are sold in the largest total quantity is the price at which the largest number of units, at the first import trading level at which such sales take place , is sold to persons who are not related to the persons from whom they are buy such goods.

Ex icture :

An example in which different quantities are sold at different prices is the following case :



a) Selling

<i>Verkoc hte amount</i>	<i>Price per unit</i>
40 units	100
30 units	90
15 units	100
50 units	95
25 eenheden	105
35 eenheden	90
5 units	100

b) long shots

<i>Total quantity sold</i>	<i>Price per unit</i>
65	90
50	95
60	100
25	105

In this example, the largest number of units sold at a given price is 65; therefore the unit price in the largest total quantity is 90.

III. 4. 5 . Ranking of price

151. For the purposes of the subtraction with hode there is no order of priority between the price of the goods of which the value is calculated , and those from the same or similar goods. For example, if a sale of imported identical goods takes place earlier than the sale of the goods whose value is calculated, the price of the identical goods can be used for the application of the deduction method . This means that there is no need to wait for a sale of the goods of which the goods are sold at or around the time of import or within the period of ninety days .n the value is calculated, respectively, of similar goods.

III. 4. 6 . And subtraction elements

152. In order customs, where the solid must inform the unit price that in this method as a base is genom and , certain elements which are not related m et the price to be deducted for the export :

- either the commissions usually paid or agreed, he tzij usual for profit and general expenses (direct and indirect ko services in connection with the marketing of the involved media including ste goods) in sales in the douanegebied of the Union of imported goods of the same nature or character;
- Delivery costs arise in the douanegebied of the Union or in th e Customs Union E You - Turkey as usual costs of transport and insurance and associated costs;
- import duties and other taxes in the customs territory of the Union are due on the importation or sale of the goods.

153. There these sources deductions to be made regarding commissions or profit and general expenses. If the commissions are occasionally drawn unable s longer afget skirts related profit and general expenses and vice versa.

Commissions should be understood to mean the commission, brokerage or other remuneration usually paid by the seller to or agreed with an intermediary when selling imported goods of the same nature or character in the EU .

Profit and general costs should be understood to mean those costs that are usually calculated on sales of imported goods of the same nature or character in the EU . These deductions take place when the seller for its own account trading drives .

The words "profit and overheads " should be considered as a whole. The amount of the allowance should be fixed framed based on data fresh attracts by or on behalf of the importer / purchaser , unless the numbers of the importer / purchaser not s pulled those arising from sales i n the Union of imported goods of the same category or type. If the figure at the importer / buyer are inconsistent with such figures, the amount for profit and general costs be gebaseerd other relevant data than those zi provided by or on behalf of the importer / buyer .

The term general costs also includes direct and indirect costs related to the marketing of the goods concerned.

The question of whether goods are of the same nature or have the same character as other goods must be answered on a case-by-case basis, taking into account the relevant circumstances . There di ent an investigation to be opened into the market in the importing country where de necessary information can be farthest stretches and taking place within the smallest possible group or range of imported low erde goods of the same kind of eh zelfde character, to the group or range of goods



to be valued. For the purposes of this provision, goods of the same nature or character are both goods imported from the same country as the goods being valued, as goods imported from other countries, and.

III. 4. 7 . Processing or processing after entry

154. If neither the imported goods nor identical or similar imported goods are sold in the Union at or about the time - in any case within 90 days - of the imports of the goods and the value of which is determined in the state in which they are entered, at the request of the declarant the customs value shall be based on the unit price at which the in transit goods, after further processing or processing in the greatest aggregate quantity sold to people in the EU die niet are related to the persons from whom they buy these goods, where necessary Account is taken of the value added processing or processing and the deductions provided for above.

The deduction for the value added by the operation or processing is calculated using objective and measurable data related to the cost of that operation. Recognized industrial formulas, recipes, construction methods and other industrial practices will form the basis for the calculations.

This valuation method is normally not applicable in cases where, as a result of the processing or processing, the imported goods lose their identity. However, there may be cases in which, although the identity of the goods is lost, the added value of the processing or processing can nevertheless be accurately determined. Da artegenover there may be cases in which the imported goods, their identities have retained n, but form such a small part UItma know of in the country of import goods sold, the use of these metho of determination of the value is not ve is rantwoord.

III. 5. Metho the of the calculated where the

DWU, art. 74, § 2, d)
IA, art. 14 3

III. 5. 1 . Terms of use

155. If it is not possible to determine an appropriate customs value for the imported goods on the basis of the transaction value of the displayed or identical or similar goods or, where appropriate, on the basis of the deduction method, the calculated value method shall be used. This method is therefore given in fifth grade examination by Customs, as they are the principal opts for this with hod instead of the deduction method.

The calculated value consists of the sum of :

- the cost or value of the materials and of the manufacture or other operations carried out in the production of the imported goods ;
- profits and general expenses (b ompany s costs) , both direct and indirect, associated with the production and sales, equal to the amount usually is sales made by exporting producers in the country for export naa r the Union of goods a same ard of the same nature as the goods whose value is to be determined ;
- the cost and value of transport, insurance, loading, ve rvoerhandelingen to the point of entry into the customs territory of the Union or i n d e Customs Union E U -Turkey .

III. 5. 2 . Reversible ranking

156. In principle, if necessary, customs shall successively apply the deduction method and the method of the calculated value. However, the declarant or importer / buyer has the right to first have the calculated value applied if he so requests.

If, on the other hand, it is considered that the information provided in this regard is insufficient or insufficiently verifiable, the customs authority applies the deduction method.

III. 5. 3 . Information sources

157. The customs authorities may not, for the purpose of establishing a calculated value, summon or compel any person not established in the Union to produce an examination of any account or other document.

However, with the consent of the person who produced the goods, the authorities of a Member State may verify the information supplied by them for the purpose of establishing the customs value in a country which is not part of the Union, provided that the said customs authorities inform the customs authorities of the country concerned in sufficient time and the latter agree to the investigation.

Therefore, the use of the calculated value method is usually limited to those cases where the buyer and seller are related and where the person producing the goods is willing to communicate the necessary cost calculation to the authorities of the importing country and options open for further investigation.

III. 5.4. De bijrekenelementen



158. The elements of the calculated value are :

(a) production costs, which include the costs or values of the materials and operating costs, as well as all operations carried out during production, include the value appropriately converted, of subsequent goods and services processed, consumed or used in the goods themselves or at their manufacture, which are supplied to the producer by the buyer free of charge or at a reduced cost :

- materials, components, parts and the like;
- work tools, dies, molds, and similar components are equal;
- consumed materials
- engineering, development, works of art, designs, drawings and sketches that exploited in the Union are performed.

The value of engineering, development, works of art, designs, drawings and sketches created in the EU is included only to the extent that these works are billed to the producer, which costs and / or services values to be determined on the basis of information relating to the production of the goods being valued and supplied by or on behalf of the person who produced the goods. The amount of these costs or values is based on the business accounts of the person who produced the goods, on condition that this accounting is compatible with the generally accepted accounting principle and applies in the country where the goods were produced.

b) amount for profit and general expenses, both direct and indirect being other production expenses. This amount should be determined on the basis of information supplied by or on behalf of the person who produced the goods, unless his figures do not correspond to those normally used by producers in the exporting country when selling goods. In the case of goods intended for export to the land of imports, the same class or rider as the goods being valued.

This amount is considered as a whole. If a loss is incurred due to commercial reasons (eg. A decrease in demand) the amount of profits and general expenses producing the goods is low and general expenses are high, profit and general expenses to be ascertained nevertheless with those normally taken into account when selling goods of the same kind or character from the same country.

c) packaging costs, both for wages and for materials and packaging. These are for customs purposes and always considered to be one with the goods as far as ordinary and usual packaging is concerned.

d) leveringskosten services, namely transportation, the insurance costs, the loading and unloading costs, the costs of treatment associated with goods transported to the place of origin in the customs territory of the Union or the Customs Union EU Turkey.

III. 5. 5. Confidentiality of the data

159. Where information other than that provided by or on behalf of the producer of the goods is used to determine a calculated value, the customs authorities shall notify the declarant, if so requested, of the origin of such information, the data used and the calculations based on that data, except for art. 12 UCC.

III. 6. Methode of the reasonable means or "Fall back" method

DWU, art. 74, § 3
IA, art. 144

160. This valuation method can be applied in the last instance. It is not a separate, separately definable method. It is the revival of the previous five methods but with a broader interpretation of the principles, based on available data in the customs territory of the Union. It follows the ranking of the methods to be followed (Opinion nr. 12-2 of the Technical Committee Customs value of the WCO).

According to the circumstances, it is necessary, however, to judge whether the different envisaged methods of the code with a certain flexibility may be used. Wherever possible, rely on previously established customs values.

161. Nonetheless, when the customs value of the imported goods can not be determined by the application of the methods, even the most liberal interpretation may ultimately other reasonable means may be used if not may be excluded one under the following decisions.

Under no circumstances, however, can the customs value be determined on the basis of :

- the sales price, in the customs territory of the Union, of goods produced in the customs territory of the Union;
- a system using the higher of the two eligible values for the customs value;
- the price of goods on the domestic market of the exporting country;
- the cost of production other than the calculated values determined in accordance with the method of the calculated value for identical or similar goods;
- prices for exports to a third country;



- minimum douanewaarden;
- arbitrarily determined or fictitious values.

Here are some examples of reasonable soepelheid :

- Identical goods : the requirement that the identical goods should be exported at the same or near the same time as the date of exportation of the goods being valued can be easily interpreted; imported identical goods produced in a country other than the country from which the value of the goods is exported may be the basis for determining the customs value; use may be made of customs values of imported identical goods already determined under the provisions of the deduction method or those of the calculated value ;
- Similar goods : the requirement that the like goods should be exported at the same or substantially the same time as that of the goods being valued can be interpreted smoothly; Imported similar goods produced in a country other than the country from which the goods whose value is being determined are exported could form the basis for the determination of the customs value; use can be made of already established customs values of imported similar goods using the deduction method or that of the calculated value;
- Deduction method : the requirement that the goods must have been sold in the "state in which they were imported" can be explained smoothly ; the 90- day period can be applied smoothly .

IV . B pecific ratings

IV. 1. Simplified procedure - perishable goods imported on consignment

*DWU, art 74, § 2. c)
IA, art. 142, § 6, and Annex 2 3-02*

IV. 1. 1 . Unit price

162. The determination of the customs value of perishable goods such as fruit and vegetables delivered on consignment gives rise to serious difficulties and delays in customs clearance.

From commercial standpoint, the term "on consignment" goods available to a third party which gives him the ability to sell goods. The shipper of the goods remains his own and the agent who receives them becomes a consignee. The agent sells those goods in the Union on behalf of and according to the instructions of the shipper. This often means that at the time of customs valuation for the fruit and vegetable consignment, it still had not found a place of sale and therefore no transaction value exists.

A simplified procedure was introduced for some goods in order to avoid these difficulties arising from the absence of certain elements of value determination . The simplified procedure for fruit and vegetables is a special application of the deduction method.

This simplified procedure consists of fixed unit prices applicable for the product concerned and for periods of 14 days each .

These unit prices are based on the prices made during the previous reference period.

They are the customs value for the goods in question, so there should no longer be any adjustment related to costs (delivery costs, etc.) or any price reductions granted . The declarations for the free movement of taxable goods must only indicate the unit price as the value to be declared and.

The publication of the unit prices does not affect the use of the goods of a consignor in the import tariff regimes specific minimum duty.

IV. 1. 2 . Practical application of the simplified procedural re

163. The procedure can be simplified and, in particular, in consignment imported fruit and vegetables are used, for the respective period, and of which the tariff codes from expressly are listed in Annex 2, 3-02 IA (see Appendix 8).

The procedure is even more applicable when that same agricultural products subject to the system of flat-rate values (see Circular 2017 / C / 78 on invoicing vegetables and fruit - DT 00:00 3 . 660 dd. 23 November 2017 (DI 684.0)).

The detailed rules for implementing the simplified procedure establish that unit prices for the listed fruit and vegetables will be applied during periods of fourteen days starting on a Friday.

Unit prices shall be notified by the Member States to the Commission and published by Taric in accordance with Article 6 of Council Regulation (EEC) No 2658/87 .

Unit prices are calculated and communicated as follows :



For each category of goods, a unit price per 1 00 kilograms net by Member States to the notified Commission. The States may adopt fixed amounts for deduction of the usual elements which, when using the deduction method.

The unit may, used for KT to determine the customs value of the imported goods for periods of 14 days, each period on a Friday begins.

The reference period for the determination of the unit price is the preceding period of 14 days ending on the Thursday prior to the week in which the new unit should be laid down.

The States share the Commission the unit prices in euro also look of k at 12:00 on the Monday of the week in which they are known by the Commission made. If that day is a public holiday, the notification will be made on the previous working day. Unit prices apply only if they are published by the Commission.

IV. 1.3. Right of choice using the procedure



164. The user making the simplified procedure is optional for the interested party. The latter is always entitled to declare the value of the goods imported on consignment in accordance with the usual methods provided for in Articles 70 and 74 UCC.

Finally, it should be noted that the choice between the simplified procedures and the usual valuation methods must happen at the time of the determination of the customs value. The importer / declarant can therefore no longer change his choice after the declaration has been accepted by the customs.

IV. 1.4. Entry in TARBEL / WHEAT

165. In TARBEL / WHEAT, the "unit price" is shown in the third column of the "Measures" screen versus the measure type "VU" in the second column and the country group and / or country concerned in the first column.

Example display in Tarbel / Tarweb

MEASURES			
Situation on: 04-JUN-17		Commodity code: 0805 400 0 31	
Belgium		Import	
Country / Group	Type Measure		Other information
ADL	BTW / TVA 6%		
FOR OMN ES:	APPL 2.4%		
TO ALL	Seen 146.19 EURUP / 100 kg		

IV. 1.5. Cut flowers

166. These products, which are usually imported on consignment, are not covered by the system of simplified procedures, so that their value must be determined in accordance with normal rules.

Since the customs clearance of these products may give rise to difficulties and delays, importers may request the use of simplified declarations in application of Articles 166 and 167 UCC (see Chapter IV. 3.1. Below).

IV. 2. Knowrate

DWU, art. 53, § 1, a)
IA, art. 146 § 1, a)

IV. 2.1. Onr you are

167. The price and associated costs (eg transport and insurance costs), which are included in the customs value, may be expressed in a different currency. In this case, the foreign currencies must be converted into euros.

The list of ISO currency codes is included in Annex 9.

The exchange rate must reflect as real as possible the current value of that currency in commercial transactions and must be applied for a period of time which may be determined by the competent authorities.

IV. 2.2. Determination of the monthly exchange rate



168. The conversion of the genotee handle rth coin exchange is indicative price which the European Centers is le Bank announced on the penultimate Wednesday month. This course the following day in the C series of the Official Journal of the European Union en also published in most newspapers. It comes into effect on the first day of the following calendar month and remains valid for the entire month .

When no exchange rate is announced on the penultimate Wednesday , the most recently published rate applies .

In the practice, the applicable exchange rates quoted for the m unten and certain currencies - which are not listed on the exchange - reported in Tarbel the service Legislation - Tari ef on the following websites:

via the intranet on [http:// Tarbel : 8008 /](http://Tarbel:8008/) or
via the internet at [http:// tarweb . m i nfin.fgov.be/](http://tarweb.minfin.fgov.be/) .

For other unlisted currencies - which is not the European Central Bank w published orders - to the services rely on the service Legislation Ok but nothing flash (DT) via the email address:
da.oeo.dt.ca@minfin.fed.be

IV. 2. 3. Application of the exchange rate

169. If in the purchase contract or on the invoice, in addition to the indication of the amount in foreign currency, it is indicated which amount is owed in euros, there is no reason to convert, since the purchase price has already been negotiated in euros.

Where previously a fixed exchange rate for the currency of the Member State where the value of the goods is determined between the parties was agreed for the payment of a price denominated in a foreign currency , is this price regarded as the Member State's currency. He t d amount at account is taken for the determination of the customs value verk rain by the foreign currency to d e agreed fixed exchange rate Provided that the payment actually gebasee rd is at this rate. It is Belan nificant the currency in which the price actually been paid .

If it is determined that the amount expressed in foreign currency (eg Rupiah) is to be settled at a fixed rate in another foreign currency (eg Dollar), then the ordinary conversion rules should be applied to the amount in which the actual payment must be made and.

When the invoice a price into a virtual e currency (eg bit coins) state , while the conversion into wet offers ionale currency, should customs wa ard based on the currency of payment of the price. Therefore, when on the f actuur and the contract was firmly placed the pr ice in the be national currency paid , this amount (in national currency) the price paid or payable price VOO r goods are . A T o , where d e paid or payable price in a virtual coin is , the can exchange not be converted vo lgens current regulations. This will affect the acceptance of the prize. In the absence v an at a acceptable price will this have implications for the application of the transacti e method and is the customs value thus be Defined eed le via an additional method .

IV. 2. 4 . Time of o m account

170. The conversion of foreign currencies must be made when the customs value is determined. The time for determining the customs value is when the customs accept the declaration for placement under or termination of a customs procedure.

In this email and change the declaration engraved requested under Art. 173 UCC, the date of the original declaration determines the conversion of the foreign currency into the e uro. The exchange rate to be used based on the date of acceptance of the original declaration can also be viewed on Tarbel via the intranet and internet address mentioned in paragraph 1 68 above.

171. For global, periodic or summary declarations, at the request of the declarant , a single exchange rate may be applied for the conversion into euro of elements for determination of the customs value expressed in a given currency. In that case, the rate to be used is the fixed rate, which applies on the first day of the period to which the declaration relates.

172. For the EXEMPTIO levies under national decisions fall is the time of douanewaardebepalin g when the exemption is waived, huh t time when the customs authorities accept the declaration for free circulation. The conversion will take place at the same time. <S1>

IV. 3. Simplifications

IV. 3. 1 . V ereenvoudigde and a dditional and declaration

DWU, Art 16 6 and 167
DA, art 146 at 147

173. The custom personalized e value e can not to be finalized in the following cases at the time of the free Signposts bring r :



- goods delivered on consignment;
- damaged goods, the exact amount of which is not yet known when they are imported ;
- certain taxable elements of the purchase price are not yet known at the time of customs clearance;
- for the application of the deduction method, a sale in the EU will also have to be awaited .

In such situations can de douaneauthorities accept a simplified declaration is submitted which bepaalde information (especially < S2 invoiced price (box 42 of the customs declaration : item price) >) or supporting documents (including the invoice for the determination of the customs value) which are necessary for the application of the provisions applicable to the customs procedure goods are declared, can be omitted (Art. 166 UCC). < S2 >

Regular use of the simplified declaration requires the authorization of the customs authorities.

The situation as soon as possible should be geregularise around after final adoption van the missing elements; de supplementary declaration must be the deadline for submission in accordance with the article 146 DA .

The documents that were missing at the time when the simplified declaration should possess van the principal to be within the period VOO r is the transmission of the additional declaration in duly justified cases may be extended may be n . This period may not exceed 120 days from the release of the goods. In the case of the documentary evidence of customs value, the customs authorities may, in duly justified cases, set a longer period taking into account the limitation period of three years after the customs debt is incurred.

< S2 In practice , PLDA n og does not meet the conditions to allow the use of simplified declarations without mentioning the invoiced price (box 42) (see Article 167 paragraph 4 UCC). Therefore, goods can of which the pri s or an element of the custom value have not yet been set at the time of entry into the freedom of movement, are indicated by means of a standa ard declaration (normal p ROCEDURE) with a provisional value. Code 44-620I000-121 must be entered in box 44 of the customs declaration .

When the final price is known or when the deduction method can be applied, this declaration must be regulated as soon as possible , subject to a maximum period of 120 days.

The accompanying documents are in the possession of the declaration and are available to the customs authorities when the regularization declaration is lodged. >

IV. 3. 2 . Authorization for a v e reenvoudiging

DWU, art. 73
DA, rt 71

174. The data necessary for the determination of certain elements which may or may nie t part of the custom value part are not in all cases entirely gekend at the time of the free circulation br gene. The do uanewaarde can therefore only be determined after the data w o rden provided. I n other cases, the elements gekend at the time of release for free circulation , but the award can not be done .

The customs authorities may, on request, allow the following amounts to be determined on the basis of specific criteria where those amounts are not measurable on the date the customs declaration is accepted :

- the amounts of the elements which Moete to the custom value added n will be in accordance with Art. 71 DWU (see Chapter II, § 3) as well as non-taxable elemen in accordance with Article 72 DWU (see main piece II § 4).
- the amounts to be included in the customs value, in other words all payments that are or must be made as a condition for the sale of the imported goods by the buyer to the seller or by the buyer to a third party on behalf of the seller for the imported goods .

Very often concerns the elements of the customs value which only at the end are known e of the year , for example in the context of transfer pricing . D In it a case, the procedure in which the v ereenvoudigde declaration is followed by a supplementary return is not applicable , because it is not allowed to w deem to h et end of the period for the supplementary declaration must be in .

If these elem grafts can be calculated on the basis of specific and appropriate criteria, the customs value can finally be determined by the entry for free circulation.

D eze simp oudigde way to determine whether the amounts of d ie elements whether or not in the Customs be incorporated newaarde may be issued if the following conditions are met:

- the application for the simplified declaration procedure entails disproportionate administrative costs in the circumstances ;
- Δουαv the determined customs value will not deviate significantly from the value determined if that authorization was not given ;



- at the applicant serious or repeating alde TRANSGRESSIONS things that customs rules and tax regulations were established and g he has a criminal record heavy misdrij ies in connection with his economic activity (Article 39 a). DWU);
- the applicant keeps accounts in accordance with the generally accepted accounting principles of the Member State where the accounts are kept and which will facilitate business audits; the accounts provide for a historical record of data that forms an audit trail from the moment of data entry;
- the applicant be arranging an administrative organization in accordance with the type and d e scope of business activities and is suitable for managing the flow of goods, and a system of internal c ontrols waa rmee unlawful or frauduleuz e transactions can be tracked down.

IV. 4 . Pla a ts of entry

IA, art. 137

175. To t e know that transportation costs in the price actually paid or payable must be added should the location of bin nenkomst in the customs territory of the Union to be determined.

The place where goods are brought into the customs territory of the Union means :

- (a) for goods transported by sea : the port where the goods first arrive in the customs territory of the Union ;
- (b) for goods transported by sea to one of the French overseas departments forming part of the customs territory of the Union (Guadeloupe, Guyana, Martinique, Reunion and Mayotte) and directly to another part of the customs territory of the Union , or vice versa : the port where the goods first arrive in the customs territory of the Union, provided that they are unloaded or transhipped there;
- c) for goods which first ove without transhipment r sea and daa rna by inland waterways to be transported , the first port which is in a for the discharge comes anmerking;
- (d) for goods carried by rail, inland waterway or road, the place where the customs office of entry is located;
- (e) for goods transported by other modes of transport, the place where the frontier of the customs territory of the Union is crossed. This applies in particular to goods supplied by air and pipelines ;
- f) for the goods to douaneg e territory of the Union binnenge brought and then to the destination in another part of this area are transported territories outside the customs territory of the Union : the place where the goods to the customs territory of the U nion first brought in, on condition that the goods are transported directly over the territory of those countries and that the transport is carried out by normal route to the place of destination. This also applies when the goods are unloaded for transport technical reasons , transhipped or temporarily held in areas outside the customs territory of the Union.

When at point b, and f is not satisfied with the conditions set forth, the following is meant by the place where the goods he t customs area of the Union, may be introduced into n:

- for goods transported by sea : the port of unloading;
- for goods over the other transport swijzen be carried: the c), d) or e), referred to e insert which is located in the d ection of the customs area of the Union waarvoo r the goods are intended.

Examples:

1. G oods are on the road in Albania ingev ecuted in the douaneg rea Union via Croatia. Transport to Brussels is direct and takes place on the normal route via Switzerland . At the French border, the goods are reimported into the EU. The place of entry into the EU is the customs office in Croatia.
If the conditions of direct transport by normal road are not met , the place of entry is the customs office in France.
2. Goods from the US destined for import in Liège are transported to Antwerp and via Martinique. When the cargo is unloaded in Antwerp, is not to create or the goods were gelos t or overgel seams in Martinique . In this case, Antwerp is the point of entry into the customs territory of the EU.

IV. 5 . Gifts and luggage

176. Are the gifts purchased by the sender from a supplier in the same country, then the purchase price shall, ff entueel Aang epast, as the basis for determining the value.



These considerations also apply to gifts sent from one private individual to another. Gifts are usually sent with the addition of a value e-declaration made by the sender. If the sender has purchased the gift himself and has indicated the purchase price, this will serve as the basis for determining the customs value. This price should of course be adapted to the trou corpse paid e-freight and delivery costs to the point of entry into the customs territory of the Union or of the customs union E U -Turk lje .

If the gifts are made by the sender, the valuation may be done under the terms of h et Customs book as for identical or soo rtgelijke goods supplied as a result of a concluded sale.

However , it is anticipated that these methods will be difficult to apply in practice . Usually the customs value of gifts should be determined in accordance with "reasonable means" . It is therefore appropriate to apply the method of reasonable means on the basis of the deduction method, whereby the various costs are deducted with some flexibility .

This l fde rules apply to goods that are part of the personal luggage of r eizigers, bemanningsl oaths of ships and aircraft and personeelsl oaths of other modes of transport which are brought for personal use, for the members of the gezi n or as gifts.

The addition of freight costs to the price actually paid or payable may be omitted if it concerns the import of goods which are contained in travelers' personal luggage and which happen to have been acquired on the occasion of a trip abroad .

To determine the freest lling goods without commenting rciel character in personal luggage, however, account should be taken of the intrinsic value of the goods.

IV. 6. Make wages

177. Upon import of products di e were obtained via make wage with goods egg gendom of the importer / copper wa arbij the outward processing can not be applied , the customs value of these products should be vastgest eld.

About h et general is under contract and bespoke contracts where when goods are modified or changed according to the ins trick royalties and for the account of a client referred. Usually only charge fees or costs proces Dysfunction of goods d i e the principal d irect or indirect supplier or to beschikkin stated g. Goods that are changed or changed may come from the Union or from third countries.

For goods in the free circulation brought o p Based on these contracts, money and the general rules on customs valuation. The customs value in all cases where it meets the requirements for the use of this method is determined using the transaction value method for the imported goods .

Hiervoo r is the paid email or payable price the basis for determining the value that they ggen the paid email or payable price for the modification or processing .

This value should include :

- the compensating expense n in the outer foreign countries;
- the value of d by e importer / buyer or for his account geleve rth goods and services (hereinafter ann called ever individuals);
- the delivery costs.

The manner in which the value of each of these elements is to be determined is briefly described below.

a) Breeding costs n

Although the importation of goods manufactured by custom work is based on a contract for the working or processing of the goods for you , this transaction is nevertheless regarded as a purchase and sale for the valuation . The amount charged for the working or processing by the manufacturer entrusted with the working or processing is considered to be the price paid or payable for the operation. These processing costs are usually the subject of a separate invoice or, as in some cases of custom work, can be combined with the raw materialsbilled by the breeder himself has been purchased or produced.

b) Subcontracting

For the valuation of the supplies , ie goods or services that have been made available to the breeder by the importer / buyer free of charge or at a reduced cost , the provisions of art. 71 (1) (b) UCC to be applied (see Chapter II. 3.2.e.) .

There wor dt noted that the made available goods also goods can be identified by any one of the to the importer / copper are GEFA ctuereerd, and are driven by the third party or on his behalf to the breeder. The value of these supplies consists of the purchase price if the importer / buyer has



bought them from a non-related seller . If the importer / buyer has manufactured the supplies himself, their value is formed by the costs of production. If used good and to have been sent abroad, become take into account their residual value.

If w earth of supplies can not b be epaald under Article 71 , paragraph 1 b) of the DWU will be applied another method to value vastst count of d e customs value of the compensating sproducten . Then, the value of the temporarily removed evoerde goods (supplies) provision ald be as the difference between the customs value of the compensating products and with reasonable resources (e.g., the factuu r of the far edelingshandelingen) determined e processing costs.

c) Delivery costs

The cost of sending supplies and to the place of processing are not included in the value of the temporarily exported goods insofar as these costs are not included in the possible purchase price of the supplies .

Consequently, when the determination count of the customs value of the proces rkte products taking into account only to the cost for the delivery of these products from the place of ve speech rail up to the point of entry into he t customs territory of the European Union , or of the customs union E U -Turkey .

For additional disclosures about supplies, see Chapter II. 3.2 . e for this .

Where certain elements mentioned above are expressed in a free currency , the conversion will be made using the exchange rate prevailing at the time of acceptance by the customs authorities of the declaration of release for free circulation on import or re-import .

IV. 7. Special arrangements

IV. 7.1 . Douanevervoer

178. In the absence of the transit procedure , the time for determining the customs value as well as for the conversion of foreign currencies shall be determined by the date on which the goods are removed from customs supervision . If this date is not m et certainty can be vastgest eld, is the last day of validity of the docum ent for douanevervoer to stop for determining the value.

IV. 7.2. Customs-warehouse

179. When goods stored in a customs warehouse are declared and released for free circulation, the customs valuation date shall be the date of acceptance of the declaration for free circulation by customs when it leaves the warehouse.

The customs value is based on the transaction value of the goods and has been sold for export to the customs territory of the Union based on the sales made immediately before the goods were brought into the customs territory (see point 2.2.4.1) . If there is no sale was v oO r is the binnenbrenge n in the dou anegebied of the Union , but the v took ales place while the goods located in time are Regulatory exposure storage, the trans- determined action value on the basis of said sale (see paragraph 2.2.4.2) . In other cases, the custom value in accordance with a bi jkomende with hode determined (see point 3).

180. Wanne there goods before May 1, 2016 , in a customs entrepo t of the type D or of type E (m et D proceeding s) were placed, and the arrangements prior to that date not been discharged , the arrangements to be discharged corresponds accordingly to the d esbetreffende provisions V is Regulation (EEC) no. 2913/ 92 and Regulation (EEC) No. 2454/93 . It is intended to 31/12 / 2018 (Art. 349 §2 IA)value as at the release for free circulation established or accepted value when placed i n the entrep ot be retained .

181. Where costs of storage or customary handling have been incurred in the customs territory of the Union for goods placed under a customs procedure or temporary storage, these costs or appreciation shall not be taken into account for the purpose of calculating the amount of import duty to the extent the declarant provides sufficient proof of the existence of these costs (art. 86 §1 D W U)

The usual treatments are d e which which meant be to the goods in good condition to maintain, improve their appearance or marketable quality or for fees sealine distribution or wederverk oop.

However, the customs value, quantity, nature and origin of non-Union goods used in the processing are taken into account for the purpose of calculating the amount of import duty .

IV. 7.3. Tijdelijke input

182. For goods which honor of the under the control of temporary input with total relief from import were placed a customs debt on importation w hen that are in the free-v brought erkeer (Art. 77 §1 a) D W U). H et time w ear on the declaration for free verk honor by the customs acceptance should be retained to determine the customs value .



For goods which under the temporary dumped gedeeltelijke relief are of import placed, on the date of the declaration for the free movement of goods, but also in the placement under the temporary entry (Art. 77 §1 b) UCC). In this case, the time must when the goods under the temporary import placed eligible amount and taken to determine the value.

According to art. 252 UCC is the amount of import duty for goods placed under the temporary importation scheme with partial relief from import duty, 3% of the amount of the import duty that would have been levied on those goods if they were, on the date on which they were temporary imports were placed, allegedly released for free circulation. This amount is due monthly or monthly for the goods to have been under the temporary admission procedure with partial relief from import duties.

The amount of import may not higher than is the amount which would have been levied if the goods in question at the time when they temporary invoice by the scheme are mounted, would be released for free movement.

When goods which under the temporary import in the context of leasing contracts were placed, can be the transaction value in accordance with Art. 70 DW. You are not to get customized as there is no export sales to the EU took place. The customs value must therefore be determined on the basis of one of the 5 basic methods.

IV. 7.4 . Special Destination

183. Where goods which pay particular under the arrangements are placed re destination be a provided for free circulation remain which under customs control until it reaches the specified destination. Thus, the customs value should be determined in the same way and at the same time as these goods would be declared for free circulation in a regular manner.

IV. 7.5. Inward processing

184. When goods that inward processing are indicated to the free import traffic is the basis for the calculation of the customs value based on the rules for the calculation of the duties which were in effect at the time when the customs debt is arisen (art. 85 DWU §1).

Article 85 §1 DWU is always applicable for the discharge of the procedure active for the base goods, while as to compensating products - a processing procedure placed goods and in principle - is the principal, the possibility to refer to Article 85 § 1 or Article 86 § 3 DWU you to apply.

Indeed in the case of compensating products forwarded under the inward processing procedure is requested by the declarant, the amount of import duties fixed based on the tariff classification, quantity, nature and origin of products under the active control processing done on goods at the time when the customs declaration - to place those goods under the inward processing procedure - is accepted (Art. 86 §3 UCC).

IV. 7. 6. Passi eve breeding

185. Under the outward processing are the goods temporarily from the customs area of the EU carried out with the intention of following the processing back to be introduced with area's partial or complete exemption of the import duties.

Where a customs debt has been incurred for compensating products produced under the outward processing procedure, the amount of import duty is calculated on the basis of the costs of processing carried out outside the customs territory of the Union. (Art. 86 § 5 UCC).

Where a specific import duty is to be applied to processed products produced under the outward processing procedure or to substitute products, the amount thereof shall be calculated on the basis of the customs value of the processed products at the time of acceptance of customs Declaration for release for free circulation, less the statistical value of the corresponding goods temporarily exported at the time when they are placed under outward processing relief, multiplied by the applicable import duty for the compensating products or the substitute products, divided by the customs value of the compensating products or the substitute products. (Art. 75 DA).

In order to determine the statistical value to be determined from the temporarily returned goods carried, one needs to base on the acquisition costs (purchase price of exporting of the exported goods) or the cost of production / fabrication in the Union.

IV. 8. Special traffics

IV. 8. 1 . Air transport experienced

IV. 8.1. a . Articles for the operation of an air carrier and



186. With regard to parts of aircraft, office equipment, promotional items and other items that are exclusively intended for the technical or commercial operation of airline companies, in particular the carriage of those goods by air, free of charge, in EU contexts per kg. These amounts are considered to represent the total air freight costs for that transport and differ according to the geographical area in which the transport started. The applicable amounts for transport from :

- a European airport : 1.28 USD / kg.
- an airport located in the following countries : Algeria, Egypt, Libya, Morocco, Sudan, Tunisia, Bahrain, Iran, Iraq, Israel, Jordan, Kuwait , Lebanon, Oman, Qatar, Saudi Arabia, Syria, United Arab Emirates and Yemen : USD 1.28 / kg;
- an airport in the USA or Canada : USD 1.49 / kg;
- other than above airports listed 2.04 USD / kg.

The exchange rate to be used for the conversion to the euro which is mentioned in numerous places on the intended intranet / internet site in [chapter IV. 2.2](#) .

The air freight costs to be included in the customs value must be determined by adjusting the aforementioned flat-rate amounts according to the percentages stated in Annex 10. The fixed amounts involved must be applied until further notice. They will periodically EU -over be adapted leg.

IV. 8.1. b . Express shipments by air

187. When determining the customs value , the following provisions shall be applied for the transport costs relating to express consignments by air (postal services or private courier services) :

- When the actual costs of an air-transported emergency shipment are known at the time of importation, these costs shall be included in the customs value of the emergency shipment. The transport costs incurred after entry into the customs territory of the Union or of the E U-Turkey customs union are not included in the customs value, provided that they are distinguished from the total costs.
- In cases where there is no evidence that the courier cost arises for departure in the third land and which costs arise after arrival in the EU , the percentages of Annex 10 via an application to the full amount of the cost of express delivery with a view to deduct within the Union the base cost of transportation.
- When the actual cost of an air transported emergency shipment is not known at the time of import, the usual costs included in the relevant carrier's tariff for the same route (also in reverse) apply. and for the same type of shipment. The percentages of Annex 10 are obligatory here in g .

In applying the above rules, declarants must :

- a) the customs officer the necessary documents including statements of actual costs for the urgent shipment or in the absence thereof, the Usage conventional costs (b v. the rate of the carrier) and
- b) make the necessary calculations by applying the percentages set out in Annex 10 in order to deduct the transport costs incurred within the Union .

IV. 8.2. Postal shipments

IA, art. 139

188. The postage costs must fully up to the place of destination in the customs value of postal items to be understood. This, however, should the event occur additional postal charges in the custom personalized his egebied Union due not aanmerking to be taken. The last- mentioned costs are, among other things, the customs clearance costs levied by bpost in certain cases .

The above guidelines regarding postage apply to all postal shipments; ranging from letter mail to mail package n.

V. Transfer prices

V.1. What is a transfer price ?

189. In international transactions between related parties are multinational companies geconfronted around with difficult possibilities concerning the provisions of the value of the goods by the fact that these transactions both be subjected to customs controls and fiscal controls which have different rules to follow and conflicting interests .

Transactions carried out between different members (different and legally separate entities) of a multinational group do not meet the same commercial conditions as transactions between totally independent parties.

The transactions within a multinational group to the supply of goods or services involve the use of assets (including intangibles) or the grant of funding between unrelated parties recorded directly to the related parties.



The mechanism by which multinational groups determine the prices of the goods, services and assets bought and sold within the group is called "transfer pricing".

The settled prices have a direct influence on the distribution of the profits and losses between the parties of the multinational group. Determining the transfer price is therefore critical to determining an entity's tax liability. An over-estimation of the transfer price of imported goods can be for example, a double taxation of the taxable income of the purchaser of the imported goods (because of the over-estimation of the net of the purchase price) and an underestimation of the taxable income for exported goods can result in a double taxation of the taxable income of the seller of the imported goods (due to the over-estimation of the net of the purchase price). The consequences for the company located in the other country are the opposite.

When the actual tax rates of the countries differ, a sensitive question, multinational groups often tend to their transfer pricing in such a way to be able to shift profits to the country located in the most favorable tax jurisdiction, which in result globally in a reduction of the tax paid by the group.

To overcome this problem, in some countries actively way the guidelines of the Organization for Economic Cooperation and Development (OECD) has developed and based on the arm's length principle. This principle requires that the related parties determine the prices of their transactions, even if they are totally independent of each other and act in that way.

V.2. The OECD Guidelines

190. The OECD Transfer Pricing Principles recommend five methods to establish and justify that the price applied in related transactions is at market price, which is a price that independent third parties would have in similar circumstances. have been agreed.

The first three methods are the "traditional transaction method":

- Comparable uncontrolled price method: this method consists in comparing the price in a related transaction with the price of comparable goods or services (including financial services or intangible goods) in free market transactions. A difference between these two prices may indicate that the terms of the related transaction are not arm's length terms.
- Resale price method: in order to determine the arm's length price with this method, the price at which the product is sold within the related transaction to an independent company (the resale price) must be an applicable gross profit margin. subtracted (the resale price margin). This resale price margin represents the margin that the reseller of the products would like to achieve to cover their operating costs taking into account the functions performed, the assets used and the risks borne.
- Cost-plus method: this method involves determining the costs to be borne by the supplier of goods or services to which the related transaction relates, in other words the direct and indirect production costs of the good or of the service, excluding operating costs. An appropriate cost plus margin is then added to these costs, which represents the margin that the reseller of the products or services would like to achieve to cover his operating costs taking into account the functions performed, assets used and risks borne.

The last two methods are the "transactional profit methods":

- Net transaction margin method: this method consists of examining an appropriate financial indicator (based on the net profit: for example the operating profit margin) that achieves the evaluated party in related transactions and compares it with that achieved in free market operations.
- Transactional profit split method: This method tries combined profits (or losses) which would be divided between the connected parties based on a general economic base reflecting an arm's length agreement.

The method to be applied usually depends on the requirements of national law, but also on the restrictions on the availability of information on the comparable transactions, the functional profiles of the parties to the related transactions and on the type of transaction.

Although the OECD insists on the adoption of the comparable uncontrolled price method when this method and another can be applied with an identical degree of reliability, the method that chooses the method that best suits the circumstances adapted from the case, also accepted. The application of sub-methods is also possible.

V.3. Acceptance of the transfer price as a customs value

191. The guidelines for determining the methodology to be applied for the determination of transfer prices have been elaborated mainly with a view to direct taxation.

These transfer prices therefore have a completely different purpose than the determination of the customs value, which is mainly based on the concept of transaction, which moreover applies to an actual physical good.

As the authority responsible for collecting import duties and charges having equivalent effect and VAT on importation, customs must apply the customs value provisions provided for in the Union Customs Code.



Zolang the transfer price is vastgesteld according to the first category of the OECD methodology n to fix prices, namelijk calibreren de "traditionele transactie methoden" (comparable uncontrolled price method, resale price method and cost plus method) kan de Customs comply with transfer pricing methods without undue difficulty as they establish prices on the basis of a transaction principle, such as customs valuation, all the more so as these three methods are related to the additional methods used for the determination of customs value, the transaction value of identical goods or similar goods, the deduction method and the calculated value.

However, when applying so-called non-traditional methods such as the "transactional profit methods" which determine prices overall on the basis of all activities of the company, one should be aware that such methods are often difficult to reconcile with the existing provisions on customs value, in particular in the case of movements of goods of different kinds which, because of their specific tariff classification, are subject to import duties of different levels or to the application of punctual adjustments.

192. In order to determine the customs value, a transfer price may be considered as a transaction value in the sense of Article 70 of the Union Customs Code (UCC) where all the conditions of this Article 70 are complied with, namely:

- the value is the price actually paid or payable for the goods, that is to say the total payment made or due by the buyer to the seller or by the buyer to a third party on behalf of the seller for the imported goods and includes all payments that are or must be actually made as a condition of the sale of the imported goods (see paragraphs 27 to 36);
- it actually concerns a sale for exports to the customs territory of the European Union (see paragraph 37);
- there are no restrictions as to the transfer or use of the goods by the buyer, except in one of the following cases:
 - (i) restrictions imposed or prescribed by law or by the authorities in the Union;
 - (ii) there are some restrictions aanzien of het geografisch gebied in which the goods may be resold;
 - (iii) the customs value of the goods is not significantly affected by the restrictions (see paragraphs 43 and 44);
- the sale or the price is not subject to any voorwaarde or consideration the value with respect to the goods being worldwide should be determined, not kan be determined (see paragraphs 45 and 46);
- no part of the proceeds from any subsequent resale or transfer or use of the goods by the buyer will directly or indirectly benefit the seller unless an appropriate adjustment can be made (see paragraph 47);
- the buyer and seller are not linked, or their connection is not such as to affect the price (see chapter II. 2.8.).

When the customs value is determined on the basis of a netting price, it is necessary to verify whether all these conditions for acceptance of the transaction value are fulfilled. Since the companies belong to the same multinational group as they are affiliated companies, it is necessary to determine whether or not this relationship affects the transfer price invoiced by one group entity to another.

Indeed, the simple fact that the companies are linked is not a reason to state that the price should not serve as a basis for determining the customs value.

This check should mainly rely on the documentation on the remote computing prices which the operator submits and the agreement on transfer pricing at the level van multinational entity that handelsrelaties defined between the various entities of the group and the method of determining the transfer pricing description. All documents and information provided by an importer can be used to investigate the circumstances specific to the sale. A transfer pricing study could be one of these sources of information.

When the conditions for accepting the transaction value are fulfilled, the transfer price may form the basis for the calculation of the customs value. However, this price will be adjusted to take account of the Article 71 and 72 of the DWU it to add of its subtract elements (see Chapters II.3. And II.4.).

Where a different method is used for the determination of the customs value, care must be taken to ensure that the conditions and limitations of this method are respected.

V.4. Aanpa APPLICAT IONS a posteriori of the verrekenprijzen

193. A transfer price may evolve within the multinational with the existing economic conditions. This may be to comply with the pre-determined result level at the end of the year or at the end of a given period, be it after a tax audit.

These transfer pricing adjustments may be provided for in the transfer agreement, but their amount is not determined when the customs declaration is completed.



When such a posteriori adjustments of transfer prices are made in accordance with the methods of determining a transfer price, these adjustments, both positive and negative, must lead to a correction of the declared customs value .

There are several options for taking these adjustments into account:

- The procedure of the simplified arrangement (see paragraph < S 2 17 3 >) ;
- The procedure of the permit simplification (see paragraph < S 2 17 4 >) ;
- The spontaneous correction by the operator of the declarations to which the adjustment relates (application of Article 173 §3 of the UCC).

VI. Final Provisions

194. The Instruction Value 1995 and the Instruction Values 1988 are discontinued and are replaced by the present circular .

For the Administrator General for Customs and Excise:

Bruno LEROY
Consultant gene eraal

REGULATION (EU) No. 952/2013 OF THE EUROPEAN PARLIAMENT AND OF THE COUNCIL of 9 October 2013 establishing the Union Customs Code

Article 53 Currency conversion

1. The competent authorities shall publish and / or publish the applicable exchange rate on the Internet where a currency is to be converted for one of the following reasons:

- (a) the elements used to determine the customs value of goods are expressed in a currency other than that of the Member State where that value is determined;
- (b) the value of the euro in national currency is required for determining the tariff classification of goods and the amount of import and export duties, including thresholds in the Common Customs Tariff.

2. Where, for reasons other than those referred to in paragraph 1, a currency is to be converted, the euro equivalent in national currency to be applied under customs legislation shall be determined at least once a year.

Do uanewaarde goods

Article 69 Area of application

The customs value of goods for the purposes of the application of the Common Customs Tariff and of non-tariff measures established by Union provisions governing the movement of goods in specific areas shall be determined in accordance with Articles 70 and 74.

Article 70 Transaction value based method for determining the customs value

1. The primary basis for the customs value of goods is the transaction value, namely: the price actually paid or payable for the goods when sold for export to the customs territory of the Union, adjusted where necessary.

2. The price actually paid or payable is the total payment made or due to be made by the buyer to the seller or by the buyer to a third party on behalf of the seller for the imported goods, and includes all payments made as conditions. subject for the sale of the imported goods are or should be carried out.

3. The transaction value applies provided that all of the following conditions are met:

- (a) there are no restrictions on the transfer or use of the goods by the buyer, except in one of the following cases:
 - (i) restrictions are imposed or prescribed by law or by the authorities in the Union;
 - (ii) there are restrictions on the geographical area in which the goods may be resold;
 - (iii) the customs value of the goods is not significantly affected by the restrictions ;
- (b) the sale or price is not conditional on any condition or performance the value of which cannot be determined in relation to the goods to be valued ;



- c) no part of the proceeds from any subsequent resale or transfer or use of the goods by the buyer will directly or indirectly benefit the seller unless an appropriate adjustment can be made;
- (d) the purchaser and the seller are not linked or their relationship is not such as to affect the price.

Article 71

Elements of the transaction value

1. For the determination of the customs value under Article 70 , the price actually paid or payable for the imported goods shall be increased by :

(a) the following elements, insofar as these are borne by the buyer and are not included in the price actually paid or payable for the goods:

- i) commissions and brokerage, with the exception of purchasing commissions;
- (ii) costs of packaging which is deemed to form a whole with the goods for customs purposes; and
- (iii) costs of packaging , including both labor and material;

b) the appropriate e apportioned value on managers alone goods and services where free or at reduced cost, directly or indirectly provided by the buyer to worden used in the production and sale of polyester oop for export of the imported goods down insofar as this value is not included in the price actually paid or payable:

- (i) materials, constituent parts, components and the like which are incorporated in the import of the goods;
- (ii) tools , dies, molds and similar objects used in the production of the imported goods;
- (iii) materials consumed in the production of the imported goods; and
- (iv) engineering, development, works of art, design, and drawings and sketches which have been carried out or produced outside the Union and which are necessary for the production of the imported goods;

(c) royalties and license fees in respect of the goods whose value is being determined, which the buyer must pay directly or indirectly as a condition of the sale of those goods , to the extent that those royalties and license fees are not actually paid or payable price are included;

(d) the value of any portion of the proceeds from any subsequent resale, transfer or use of the imported goods that will directly or indirectly benefit the seller; and

(e) the following costs up to the place where the goods are brought into the customs territory of the Union:

- (i) the transport and insurance costs of the imported goods, and
- (ii) the costs of transporting and handling the imported goods for transport.

2. When elements are added to the price actually paid or payable in accordance with paragraph 1 , this shall be done only on the basis of objective and measurable data.

3. For the purpose of determining the customs value, no elements other than those provided for in this Article shall be added to the price actually paid or payable .

Article 72

Not included in the customs value element to understand and

When determining the customs value under Article 70, the following elements are not included:

- (a) costs of transporting the imported goods after their entry into the customs territory of the Union;
- (b) costs of construction, installation, erection, maintenance or technical assistance related to imported goods, such as industrial installations, machinery or equipment, carried out after their entry into the customs territory of the Union ;
- c) the interest of main the one by the buyer in connection m et the purchase of imported goods financing agreement, regardless of whether the funding by the vendor or by another provided e person, when finances cieringsovereenkomst writing, e n the buyer, upon request, can demonstrate that:
 - (i) those goods are actually sold at the price declared as the price actually paid or payable, and
 - (ii) the interest rate applied for does not exceed the country in which and at the time when financing took place for such transactions is customary;
- (d) the cost of obtaining the right to reproduce the goods imported into the Union ;
- e) purchasing commissions;
- (f) import duties and other taxes payable in the Union on account of the import or sale of the goods;
- (g) without prejudice to Article 71 (1) (c), payments made by the buyer to obtain the right to distribute or resale the imported goods, where such payments are not a condition of sale of the goods for export to the Union.

Article 73

Simplification



The customs authorities may, on request, allow the following amounts to be determined on the basis of specific criteria where those amounts are not measurable on the date of acceptance of the customs declaration:

- (a) amounts to be included in the customs value in accordance with Article 70 (2); and
- (b) the amounts referred to in Articles 71 and 72.

Article 74

Bi jkomende methods for the vaststelling of the customs value

1. If the customs value of the goods cannot be determined in application of Article 70, it is necessary to determine, subsequently, which of the items (a) to (d) of paragraph 2 apply and the customs value of the goods to be determined in application of the first point enabling that determination.

The order in which points (c) and (d) of paragraph 2 are applied, which should be reversed if requested by the applicant .

2. The customs value in accordance with paragraph 1 is:

- (a) the transaction value of identical goods exported to the customs territory of the Union at the same or almost the same time as the goods to be valued;
- (b) the transaction value of similar goods exported to the customs territory of the Union at the same or almost the same time as the goods to be valued;
- (c) the value based on the unit price at which the imported goods or identical or similar imported goods were sold in the largest aggregated quantity in the customs territory of the Union to persons not related to the sellers ; or
- (d) the calculated value, consisting of the sum of:
 - (i) the cost or value of the materials and the manufacture or other working or processing required in the production of the imported goods;
 - (ii) an amount for profit and operating costs equal to the amount normally taken into account when producers in the exporting country export goods to the Union of the same type or kind as the value to be determined sell and;
 - (iii) the cost or value of the elements listed in Article 71 (1) (e) .

3. Where the customs value cannot be determined under paragraph 1, it shall be determined on the basis of information available in the customs territory of the Union using reasonable means and in accordance with the principles and general provisions of all of the following:

- a) the Agreement on Implementation of Article VII of the General Agreement on Tariffs and Trade ;
- b) Article VII of the General Agreement on Tariffs and Trade;
- c) this chapter.

Article 75

Delegation of powers

The Commission is empowered to adopt delegated acts in accordance with Article 284 to determine the conditions for granting the authorization referred to in Article 73.

Article 76

Allocation of implementing powers and

The Commission shall, by means of implementing acts, determine the procedural rules for:

- (a) the determination of the customs value in accordance with Article 70 (1) and (2), Article 71 and Article 72, including rules for adjusting the price actually paid or payable;
- (b) the application of the conditions referred to in Article 70 (3);
- (c) the determination of the customs value as referred to in Article 74.

Those implementing acts shall be adopted in accordance with the examination procedure referred to in Article 285 (4) .

1

COMMISSION IMPLEMENTING REGULATION (EU) 2015/2447 of 24 November 2015 laying down detailed rules for the implementation of certain provisions of Regulation (EU) No 952/2013 of the European Parliament and of the Council laying down the Union Customs Code

Customs value of goods

Article 127

General provisions

(Article 70 (3) (d) of the Code)



1. For the purposes of this Chapter , two persons are considered to be related if one of the following conditions is met:

- (a) they are officers or directors of the other person's undertaking;
- b) zij be the Wettelijke recognized provisions as in business alliance and;
- c) they are employer and employee;
- d) a third party owns, controls or holds, directly or indirectly, 5% or more of the outstanding voting or the press profiles of both;
- e) one of them directly or indirectly controls the other;
- f) a third person directly or indirectly controls both;
- g) both directly or indirectly control a third person;
- h) they belong to dezelfde familie.

2. Persons who are associated in business because the one sole agent, sole distributor or sole concessionaire, however described, of the other, are only deemed to be related only if they meet one of the criteria a Girl is bedoeld in paragraph 1 to .

3. For the purposes of points (e), (f) and (g) of paragraph 1, a person is considered to control another person when he is in a legal or de facto position to direct the actions of the other.

Article 128
Transaction value
(Article 70 (1) of the Code)

1 . The transaction value of the goods sold for export to the customs territory of the Union shall be determined at the time of acceptance of the customs declaration on the basis of the remote sale immediately before the goods to the customs territory by levy charged took place.

2. Where the goods are sold for export to the customs territory of the Union not before they have entered that customs territory, but because they are temporarily stored or placed under a special procedure other than the internal transit procedure, end-use or outward processing, the transaction value is determined on the basis of that sale.

Item 129
Price actually paid or payable
(Article 70 (1) and (2) of the Code)

1. The price actually paid or payable within the meaning of Article 70, paragraphs 1 and 2 of the Code, includes all payments as a condition of sale of the hold imported goods by the buyer to one of the following persons zij n or should be performed:

- a) the seller;
 - b) a third party on behalf of the seller;
 - c) a third party associated with the seller;
 - d) a third party when payment has been made to that party to meet the seller 's obligation .
- Payments can be made through letters of credit or negotiable paper and are made either directly or indirectly.

2. Activities of the buyer or a hey m ve rbonde enterprise carried on own account, including a ctivities relating to the trading of goods but with the exception of the activities for which Article 71 of the Code, an adjustment is provided, are not considered an indirect payment to the seller.

Article 130
Discounts
(Article 70 (1) and (2) of the Code)

1. In determining the customs value under Article 70, paragraph 1, of the Code, discounts taken into account wa nnee r at the time of acceptance of the customs declaration Kortin gene and the amount included in the sale.

2. For goods for which the price has not actually paid at the time of acceptance of the customs declaration, Wed rden discounts for early payment accepted.

3. Discounts resulting from amendments to the contract after the date of acceptance of the customs declaration shall not be taken into account.

Article 131
Partial delivery
(Article 70 (1) of the Code)

1. When the goods which are indicated a customs procedure, be part of a larger one in a single transaction amount purchased from dezelfde goods, the Reality is ij k paid or paid pr ij s v 'for the purposes of Article 70, paragraph 1 of the code is calculated proportionally on the basis of the price



for the total quantity purchased.

2. verhoudingsgewijs de distributie Reëly Are ik pr paid or payable is also applied where are partially ik loss of a consignment or if the goods be damaged before the goods are released for free circulation.

Article 132
Price adjustments for defective goods
(Article 70 (1) of the Code)

An adaptation by the seller in favor of the purchaser, the Reëly Are ik K for the goods betaalde or pay pr is is to determine the customs value under Article 70, paragraph 1 of the Code in aanmerking taken ng when the following conditions are met:

- (a) the goods were defective at the time of acceptance of the customs declaration for release for free circulation;
- (b) the seller adjusted the price to make up for the defect to meet:
 - (i) a contractual obligation entered into before acceptance of the customs declaration;
 - (ii) a legal obligation applicable to the goods;
- (c) the adjustment shall be made within one year from the date of acceptance of the customs declaration.

A Article 133
Assessment of conditions and performance
(Article 70 (3) (b) of the Act)

Where the sale or price of imported goods is subject to a condition or performance the value of which can be determined in relation to the goods to be valued, this value is considered part of the price actually paid or determined, unless these conditions whether performance is related to:

- (a) an activity as referred to in Article 129 (2) of this Regulation;
- (b) an element of the customs value under Article 71 of the Code.

Article 134
Transactions between connected persons
(Article 70 (3) (d) of the Code)

1. Where the buyer and seller are related and in order to determine whether the commitment is not such as to affect the price, the circumstances of the sale shall be examined, if necessary, and the declarant given the opportunity to provide further detailed information on these conditions that may be necessary.

2. However, the goods shall be valued in accordance with Article 70 (1) of the Code where the declarant demonstrates that the declared transaction value is very close to one of the following test values, determined at the same or near the same time:

- (a) the transaction value of identical or similar goods in sales between buyers and sellers that are not interconnected in any particular case, for export to the customs territory of the Union ;
- (b) the customs value of identical or similar goods, as determined in accordance with Article 74 (2) (c) of the Code;
- (c) the customs value of identical or similar goods, as determined in accordance with Article 74 (2) (d) of the Code.

3. When determining the value of identical or similar goods as referred to in paragraph 2, the following elements shall be taken into account:

- (a) demonstrable differences in trade levels;
- (b) quantity levels;
- (c) the elements listed in Article 71 (1) of the Code;
- d) the costs that the seller bears when selling to a non-related buyer, if he does not bear those costs when selling to a buyer who is related to him.

4. The test values referred to in paragraph 2 shall be used at the declarant's request. They do not replace the declared transaction value.

Article 135
Goods and services used for the production of the imported goods
(Article 71 (1) (b) of the Code)

1. When a buyer provides one of the goods or services referred to in Article 71 (1) (b) of the Code to the seller, the value of such goods and services shall be deemed to be equal to the purchase price thereof. The purchase price includes all payments that the buyer of the goods or services in Article 71 (1) (b) must make to acquire the goods or services.



When these goods or services are produced by the buyer or by a person associated with him, their value is the cost of the production.

2. Where the value of the goods and services cannot be determined in accordance with paragraph 1 in Article 71 (1) (b) of the Code, it shall be determined on the basis of other objective and measurable data.

3. Where the goods in Article 71 (1) (b) of the Catalog have been used by the buyer before they were delivered, their value shall be adjusted to take account of any depreciation.

4. The value of the services referred to in Article 71 (1) (b) of the Code includes the costs of unsuccessful development activities insofar as these activities took place for projects or orders related to the imported goods.

5. For the application of Article 71, paragraph 1, b), iv), of the code, the costs of scaling know PPEL i j k study and preliminary design sketches are not included in the custom value.

6. The value of the goods and services supplied, as determined in accordance with paragraphs 1 to 5, shall be allocated proportionally to the imported goods.

Article 136

Royalties and License Rights

(Article 71 (1) (c) of the Code)

1. Royalties and license rights shall apply in particular to the imported goods where the rights transferred under the license or royalty agreement are embodied in the goods. The way in which the amount of the royalty or the license fee is calculated is not decisive.

2. When the amount of the royalty or license fee is calculated related to the prices of imported goods, is due to lack of means the contrary believed that the unpaid royalties or license law and pertains to the goods to be valued.

3. Where the royalties or license rights relate in part to the goods to be valued and in part to other ingredients or ingredients added to the goods after importation or to activities or services after importation, an appropriate adjustment shall be made.

4. Royalties and license fees shall be deemed to have been paid as a condition of sale of the imported goods, if one of the following conditions is met:

- a) the seller or a person associated with him requires this payment from the buyer;
- b) payment has been made by the buyer to fulfill the seller's obligation, in accordance with contractual obligations;
- c) the goods can not be sold and purchased to or purchased by the buyer without paying royalties or license fees to a licensor.

5. The country in which the recipient of the royalties or license rights is established shall not be taken into account.

Article 137

Place where goods are brought into the customs territory of the Union

(Article 71 (1) (e) of the Code)

1. For the purposes of Article 71 (1) (e) of the Code, the place where goods are brought into the customs territory of the Union means:

(a) for goods transported by sea: the port where the goods first arrive in the customs territory of the Union;

(b) for goods transported by sea to one of the French overseas department and forming part of the customs territory of the Union and transported directly to another part of the customs territory of the Union, or vice versa: the port at which the goods arrive first in the customs territory of the Union, provided that they are unloaded or transhipped there;

(c) for goods transported first by sea and subsequently by inland waterway without transshipment, the first port eligible for unloading;

(d) for goods transported by rail, inland waterway or road, the place where the customs office of entry is located;

(e) for goods transported by other modes of transport, the place where the border of the customs territory of the Union is crossed.

2. For the purposes of Article 71 (1) (e) of the Code, when the goods are brought into the customs territory of the Union and are subsequently transported to their destination in another part of this territory, territories outside the customs territory of the Union, where the goods are brought into



the customs territory of the Union, the place where the goods to customs are introduced first, provided the goods directly on the territory of di be e countries transported and the transport takes place in a normal way to the place of destination.

3. Paragraph 2 shall also apply where the goods have been unloaded, transhipped or temporarily held for transport reasons in areas outside the customs territory of the Union.

4. Where the conditions set out in paragraph 1 (b) and paragraphs 2 and 3 are not fulfilled, the place of entry into the customs territory of the Union shall be the following:

(a) for goods transported by sea : the port of unloading;

(b) for goods transported by other modes of transport, the place referred to in paragraph 1 (c), (d) or

(e) located in that part of the customs territory of the Union for which the goods are intended .

Article 138

Transportation costs

(Article 71 (1) (e) of the Code)

1. Where goods are moved by the same mode of transport to a place further than the place where the goods are brought into the customs territory of the Union , freight charges shall be determined in proportion to the distance to where the goods enter the customs territory of the Union. Brought into the Union in accordance with Article 137 of this Regulation, unless it is demonstrated to the satisfaction of the customs authorities what freight charges would be payable at a standard rate for the carriage of the goods to the place where the goods become the customs territory of the Union brought in.

2. The air freight costs to be included in the customs value of goods , including the cost of express deliveries, shall be determined in accordance with Annex 23-01.

3. Where transport is free or provided by the buyer, in the customs value of the goods to take to transport calculated freight rates normally applied for the same modes.

Article 139

Taxes on postal items

(Article 70 (1) of the Code)

Postage to the place of destination on goods sent by post should be included in the customs value of these goods, with the exception of the additional postal costs, which may be charged in the customs territory of the Union.

Article 140

Non-acceptance of the declared transaction values

(Article 70 (1) of the Code)

1. Where the customs authorities have reasonable doubts that the declared transaction value corresponds to the total amount paid or payable, as referred to in Article 70 (1) of the Code, they may request additional information from the declarant .

2. Where their doubts are not resolved, the customs authorities may decide that the value of the goods cannot be determined in accordance with Article 70 (1) of the Code.

Article 141

Customs value for identical or similar goods

(Article 74 (2) (a) and (b) of the Code)

1. When determining the customs value of the imported goods in accordance with Article 74 (2) (a) or (b) of the Code, the transaction value of identical or similar goods sold at the same level of trade and in practically the same quantities as the goods being valued.

When such a sale is not available, customs value is determined by the transaction value of identical or similar goods sold at different levels of trade or in different quantities. This transaction value must be adjusted to take into account differences in trading level and / or quantity.

2. The value is adjusted in order to take into account with important differences that as a result of the different distances and modes may exist between the cost of imported goods and to the in taken marking identical or similar goods.

3. Where more than one transaction value of identical or similar goods is found, the customs value of the imported goods shall be determined on the basis of the lower of these values.



4. The terms "id entieke goods" and "soortgel ij ke goods " include, depending on the case, no goods which engineering, development, artwork, designs, drawings and sketches z ij n is understood or expressed, to which in connection with the that this z ij made n or created in the Union, no adjustment under Article 71, paragraph 1 b) iv) of the Code has occurred.

5. A transaction value for goods is only by another person are charged, taken into account when any transacti ewaarde can be found identical or soortgel ij ke goods produced by the person who produced the goods being valued.

Article 142
Deduction method
(Article 74 (2) (c) of the Code)

1. The unit price used to determine the customs value under Article 74 (2) (c) of the Code is the price at which the imported goods or goods imported in the same state are identical or similar goods. be sold on or about the time of importation of the valued goods.

2. In the absence of a unit price as referred to in paragraph 1, the unit price shall be the price at which the imported goods or identical or similar goods imported in the same state are sold in the customs territory of the Union at the earliest time after imports of the goods to be valued, and in any case within 90 days of such imports.

3. In the absence of a unit price as referred to in paragraphs 1 and 2, at the declarant's request, the unit price at which the imported goods are sold in the customs territory of the Union after having undergone further working or processing shall be used , less of the value added by this working or processing.

4. The following sales shall not be eligible for customs valuation under Article 74 (2) (c) of the Code:
(a) the sale of goods and at a different level of trade to the first level of trade after importation;
(b) sale to alliance and persons;
(c) the sale to persons who supply, directly or indirectly, free of charge or at a reduced price, the goods or services referred to in Article 71 (1) (b) of the Code for use in the production and sale for export of the goods imported;
(d) sales the quantities of which are not sufficient to determine the unit price.

5. When determining the customs value , the following shall be deducted from the unit price referred to in paragraphs 1 to 4 :
(a) either the commissions usually paid or agreed, or the usual surcharges for profit and overheads (including direct and indirect costs related to the marketing of the goods concerned) for sales of imported goods in the customs territory of the Union of the same kind or character, which means goods from a group or series of goods produced by a given industrial sector;
(b) the usual costs of transport and insurance and associated costs incurred in the customs territory of the Union;
(c) import duties and other taxes payable in the customs territory of the Union on account of the import or sale of the goods.

6. The customs value of certain perishable goods imported on consignment as referred to in Annex 23-02 may be determined directly in accordance with Article 74 (2) (c) of the Code. To this end, unit prices are notified by the Member States to the Commission and published by the Commission through TARIC in accordance with Article 6 of Council Regulation (EEC) No 2658/87 (1). These unit prices may be used to determine the customs value of the imported goods for periods of 14 days. Each period starts on a Friday. Unit prices are calculated and communicated as follows:

(a) after applying the deductions referred to in paragraph 5, a unit price per 100 kg net for each category of goods shall be communicated to the Commission by the Member States. Member States may fix lump sums for the costs referred to in paragraph 5 (b) which they communicate to the Commission ;
(b) the reference period for the determination of unit prices is the preceding 14-day period ending on the Thursday preceding the week in which the new unit prices are to be fixed;
(c) Member States shall notify the unit prices in euro to the Commission by 12 noon on the Monday of the week in which they are published by the Commission . If that day is a public holiday, the notification will be made on the previous working day. Unit prices are only applicable if this notification has been published by the Commission.

Article 143
Calculated value method
(Article 74 (2) (d) of the Code)



1. For the purposes of applying Article 74 (2) (d) of the Code, the customs authorities may not, for the purposes of determining the customs value, call or compel any person who is not established in the customs territory of the Union to audit accounts or provide other documents.

2. The cost or value of the materials and the manufacture referred to in Article 74 (2) (d) (i) of the Code includes the cost of the elements referred to in Article 71 (1) a), ii) and iii) of the Code. This also includes the apportioned costs of products or services provided for in Article 71 (1) (b) of the Code that have been supplied by the purchaser (directly or indirectly) for use in the production of the goods to be valued. The commodity of the elements listed in Article 71 (1) (b) (iv) of the Code which have been exported or manufactured in the Union shall only be included to the extent that those elements are invoiced to the producer.

3. The cost of production includes all expenditure associated with the creation, expansion or significant improvement of economic good. They also include the costs referred to in Article 71 (1) (b) (ii) and (iii) of the Code.

4. The operating costs referred to in point (d) (ii) of Article 74 (2) of the Code shall include the direct and indirect costs of the production and sale for export of the goods, where such costs are not included under Article 74 (2) (d) (i) of the Code.

Article 144
Fall-backmethode
(Article 74 (3) of the Code)

1. The determination of customs value under Article 74 (3) of the Code may be done with reasonable flexibility in applying the methods set out in Articles 70 and 74 (2) of the Code. The customs value thus determined should as far as possible be based on previously determined customs values.

2. Where the customs value cannot be determined under paragraph 1, other appropriate methods shall be used. In this case, the customs value is not determined on the basis of one of the following:

- (a) the selling price, in the customs territory of the Union, of goods produced in the customs territory of the Union;
- (b) a system using the higher of the two eligible values for the customs value ;
- (c) the price of goods on the domestic market of the exporting country;
- (d) the cost of production other than the calculated values established under Article 74 (2) (d) of the Code for identical or similar goods ;
- (e) prices for exports to a third country;
- f) minimumdouanewaarden;
- g) arbitrarily determined or fictitious values.

Article 145
Evidence relating to customs value
(Article 163 (1) of the Code)

As proof, the invoice is required that relates to the declared transaction value.

Article 146
Currency conversion for the determination of the customs value
(Article 53 (1) (a) of the Code)

1. In accordance with Article 53 (1) (a) of the Code, the following exchange rates are used for currency conversion to determine the customs value:

- (a) the exchange rate that the European Central Bank has made known to the Member States whose currency is the euro;
- (b) the exchange rate published by the competent national authority or, where the national authority has designated a private bank to publish the exchange rate, the rate published by that private bank for the Member States that do not adopt the euro as a currency.

2. The exchange rate to be used in accordance with paragraph 1 shall be the exchange rate published on the penultimate Wednesday of each month.
If no exchange rate is announced on that day, the most recently published rate applies.

3. The exchange rate applies for one month, starting from the first day of the following month.

4. Where no exchange rate as referred to in LED and 1 and 2 has been published, the rate to be used for the purposes of Article 53 (1) (a) of the Code shall be determined by the Member State concerned. This rate must take the utmost account of the value of the currency of the Member State concerned.

Article 347



Transitional provision regarding the transaction value

1. The transaction value of the goods to be determined on the basis of sales before the sale referred to in Article 128, paragraph 1, of this regulation occurs when the person is submitted on whose behalf the declaration by an agreement concluded prior to January 18, 2016 agreement is bound to.

2. This article applies until 31 December 2017

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COMMISSION DELEGATED REGULATION (EU) 2015/2446 of 28 July 2015 supplementing Regulation (EU) No 952/2013 of the European Parliament and of the Council laying down detailed rules concerning certain provisions of the Union Customs Code

Customs value of goods

Article 71 Simplification (Article 73 of the Code)

1. The authorization referred to in Article 73 of the Code may be granted if the following conditions are fulfilled:

(a) the application for the scheme referred to in Article 166 of the Code creates, in the circumstances, disproportionate administrative costs;

(b) the determined customs value will not differ significantly from that determined if that authorization was not given.

2. Permission shall be granted on condition that the applicant meets the following conditions :

(a) it fulfills the criterion laid down in Article 39 (a) of the Code;

(b) keep accounts in accordance with generally accepted accounting principles of the Member State where the accounts are kept and which will facilitate business controls ; the accounts provide for a historical record of data which forms an audit trail from the moment of data entry;

(c) it has an administrative organization appropriate to the type and size of its business and is capable of managing the flow of goods and has an internal control system to detect illegal or fraudulent transactions.

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COMMISSION DELEGATED REGULATION (EU) 2016/341 of 17 December 2015 supplementing Regulation (EU) No 952/2013 of the European Parliament and of the Council with transitional rules for certain provisions of the Union Customs Code for cases in which the relevant electronic systems are not yet operational, and amending Delegated Regulation (EU) 2015/2446

Customs value of goods

Article 6 Declaration of customs value data

1. Until the dates of the upgrade of the national import systems referred to in the Annex to Implementing Decision 2014/255 / EU, a customs declaration for release for free circulation shall include customs valuation data.

2. The customs authorities may allow the use of means other than electronic data-processing techniques to provide the data referred to in paragraph 1 .

3. Where the data referred to in paragraph 1 is provided by means other than electronic data-processing techniques , this shall be done using the form set out in Annex 8.

4. Where the customs value of the goods in question cannot be determined on the basis of Article 70 of the Code, the customs authorities may waive the obligation to provide the information referred to in paragraph 1 of this Article.



5. The customs authorities shall waive the obligation to provide the information referred to in paragraph 1 in any of the following cases , except where this is indispensable for the correct determination of the customs value:

(a) where the customs value of the imported goods per consignment does not exceed EUR 20 000, provided that the consignment is not part of split or multiple consignments from the same consignor to the same consignee ,

(b) where the transaction underlying the release for free circulation of the goods is not of a commercial nature,

(c) where the data in question need not be submitted for the application of the Common Customs Tariff,

(d) where Common Customs Tariff duties do not become chargeable.

6. In the case of regular movement of goods from the same seller to the same buyer under the same commercial conditions, the customs authorities may waive the firm requirement to supply the information referred to in paragraph 1.

1

AANGIFTE VAN GEGEVENS INZAKE DE DOUANEWAARDE D.V.1

1 NAAM EN ADRES VAN DE VERKOPER	Voor de douane bestemd vak
2a NAAM EN ADRES VAN DE KOPER	
2b NAAM EN ADRES VAN DE AANGEVER	
3 LEVERINGSVOORWAARDEN	
4 NUMMER EN DATUM VAN DE FACTUUR	
5 NUMMER EN DATUM VAN HET CONTRACT	
6 Nummer en datum van vroegere beschikkingen van de douane betreffende de vakken 7 tot en met 9	



7 a) Zijn de koper en de verkoper verbonden in de zin van artikel 127 van Uitvoeringsverordening (EU) 2015/2447? (Indien „Nee” ga naar vak 8)	JA	NEE
b) Heeft de verbondenheid INVLOED GEHAD op de prijs van de ingevoerde goederen?	JA	NEE
c) Komt de transactiewaarde van de ingevoerde goederen ZEER DICHT bij een waarde vermeld in artikel 134 lid 2 van Uitvoeringsverordening (EU) 2015/2447 (facultatief antwoord)? (Indien JA verstrek nadere gegevens)	JA	NEE
8 a) Zijn er BEPERKINGEN wat betreft de beschikking over of het gebruik van de goederen door de koper, met uitzondering van beperkingen die		
— bij de wet of door de autoriteiten in de Unie worden opgelegd of voorgeschreven, of		
— het geografische gebied beperken waarbinnen de goederen mogen worden door-verkocht, of		
— de waarde van de goederen niet aanzienlijk beïnvloeden?		
JA	NEE	
b) Is de verkoop of de prijs beïnvloed door VOORWAARDEN of PRESTATIES waarvoor geen waarde kan worden bepaald met betrekking tot de goederen waarvan de douanewaarde wordt vastgesteld?		
JA	NEE	
Preciseer de aard van de beperkingen, voorwaarden of prestaties, naar gelang van het geval.		
Indien de waarde van voorwaarden of prestaties kan worden bepaald, vermeld het bedrag in vak 11 b).		
9 a) Dient de koper, direct of indirect, ROYALTY'S en LICENTIERECHTEN met betrekking tot de ingevoerde goederen te betalen ingevolge de voorwaarden van de verkoop?	JA	NEE
b) Is de verkoop of de prijs onderworpen aan een regeling waarbij een deel van de opbrengst van een latere		
WEDERVERKOOP, OVERDRACHT of GEBRUIK van de goederen direct of indirect ten goede komt aan de verkoper?		
JA	NEE	
Indien het antwoord op een van deze vragen „JA” is, preciseer de voorwaarden en vermeld, indien mogelijk, de bedragen in de vakken 15 en 16.		
10 a) Aantal bijgevoegde berekeningsbladen		
10 b) Plaats, datum en handtekening		



VOOR DE DOUANE BESTEMD VAK		Berekeningsblad nr.		
		Post	Post	Post
A Grondslag voor de berekening	11 a) Betaalde of te betalen prijs in de MUNTEENHEID VAN DE FACTUUR			
	b) Indirecte betalingen (zie vak 8 b)			
	c) Wisselkoers			
	12 Totaal A in de NATIONALE MUNTEENHEID			
B Bijtelposten	13 Kosten ten laste van de koper:			
	a) commissies, met uitzondering van inkoopcommissies			
	b) courtage			
	c) verpakkingsmiddelen en het verpakken			
	14 Goederen en diensten die gratis of tegen verminderde prijs door de koper zijn geleverd om te worden gebruikt bij de voortbrenging en de verkoop voor uitvoer van de ingevoerde goederen (de vermelde waarden zijn in voorkomend geval naar verhouding toegerekend):			
	a) materialen, samenstellende delen, onderdelen en dergelijke die in de ingevoerde goederen worden verwerkt			
	b) werktuigen, matrijzen, gietvormen en dergelijke voorwerpen die bij de voortbrenging van de ingevoerde goederen worden gebruikt			
	c) materialen die bij de voortbrenging van de ingevoerde goederen worden verbruikt			
	d) engineering, ontwikkeling, werken van kunst, ontwerpen en tekeningen en schetsen die buiten de Unie zijn verricht of vervaardigd en die noodzakelijk zijn voor de voortbrenging van de ingevoerde goederen			
	15 Royalty's en licentierechten (zie vak 9 a)			
16 Opbrengsten van elke latere wederverkoop, overdracht of gebruik die de verkoper ten goede komen (zie vak 9 b)				



	17 Kosten van levering tot de plaats van binnenkomst in de EU voor:			
	a) vervoer			
	b) het laden en behandelen van de goederen			
	c) verzekering			
	18 Totaal B in de NATIONALE MUNTEENHEID			
C Aftrekposten	19 Kosten van vervoer na binnenkomst in de EU			
	20 Kosten van constructiewerkzaamheden, installatie, montage, onderhoud of technische bijstand na invoer			
	21 Andere kosten (specificeer)			
	22 Rechten en belastingen die in de Unie verschuldigd zijn bij de invoer of de verkoop van de goederen			
	23 Totaal C in de NATIONALE MUNTEENHEID			
	24 AANGEGEVEN DOUANEEWAARDE (A+B-C)			

1

TERMS AND ABBREVIATIONS USED IN THE INTERNATIONALE TRADE

a.a.r.	against all risks = against all risks
a/b	on-board
ab Kai	franko quay (port of unloading) = ex quay
ex ship	carriage paid on board (port of unloading) = ex ship
ex works	ex works = delivery condition whereby the buyer can take delivery of the goods ready for transport at the place where they are located. The buyer then pays the transport costs to the place of destination
A.C., a.c. of a/c	ac count current = current account
accreditief	making a certain amount payable by a bank, on behalf of and for the account of a client. The client receives a money order (or a check) from the banker who has requested it and an assignment (letter of credit) whereby he instructs one of his seats to pay the indicated sum upon presentation and upon delivery of the proper signed document
on account	on account
a.d.	a date = from the day
ad val	ad valorem = according to the value
A.G.	Aktiengesellschaft = public limited company
air ferry	aircraft that transports vehicles and passengers over short distances
A/S	account sale = sales account
A / V (a / v)	a vista = at sight
B/E	bill of exchange = wissel



charterer	the person who fully or partially rents an equipped ship for the transport of goods
bill to	charged to
B/L of B.L.	bill of lading = cognossement
Brl	barrel = ton, vat
Bro, Btoo, br	stupid
BRT	gross register ton = the complete contents of the vessel within the walls
bulk carrier	Cargo ship
b.v.	private limited company (Netherlands) = BVBA (Belgium)
b.v.b.a.	private association with limited liability = BVBA
c.a.d.	cash against documents = payment upon presentation of documentary mente n
CAF	cost, insurance and freight = CIF
car ferry	airplane that transports vehicles and passengers over long distances
c.ex.	cum expenses = with the costs
C.F. (C & F)	cost and freight
c.f.	conto finto = billed account : pro forma invoice
CFR	COST AND FREIGHT
cge. pd.	carriage paid = freight free
charter party	document proving the hire of the entire ship or part thereof
CIF	COSTS, INSURANCE AND FREIGHT
CIFIC	cost, insurance, freight, interest, commission : price, insurance, tax , interest and commission included
CIP	FREIGHT FREE INCLUDING INSURANCE UNTIL
CMT	Cut, Manufacturing, Trim = cut, manufacturing, textile accessories (fabric price not included)
c/n	credit note
c.o.	compte ouvert = open account
c.o.d.	cash on delivery = delivery against payment
cognossement	document whereby the master of a ship declares that he has taken on board the goods described on the document and undertakes to transport them from one port to another under the conditions specified therein
collect	to be paid by the recipient
counts the goal	for joint account = transaction that provides for a distribution of the profits
container	box of standardized dimensions, used for the transport of goods
CPT	FREIGHT TO
cr	credit, credit side, creditor
crt	current
c.s.	cum suis = with his people cum sociis = with his partners
C.T.	cable transfer = telegraphic transfer
ct (ctr)	currentis = of the current month
ctg.	brokerage, loo n of the broker
cum d.	cum dividend = including the dividend
CV	limited partnership = cooperative association
c.w.o.	cash with order = payment when ordering
Cwt	hundredweight (centnerweight) = 50,8 kg
D/A	documents against acceptanc e = documents are handed over to the importer against acceptance of a bill of exchange
DAF	Franco border
DA P	DELIVERED FOR DESTINATION
WHICH	DELIVERED ON TERMINAL
DGP	freight carriage paid to = freight free to
d.d.	the date of the day
DDP	CARRIAGE PAID INCLUDING DUTIES
GOD	F ranco exclusive re chten
deb.	should
DEQ	Franco falls
OF	Franco "ex ship"
disc.	discount = discount



dJ	dieses Jahres = of the current year
d.M.	dieses Monats = of the current month
do	here
dose.	boxes = dozen
dr	debtor
D.S.	da ys after sight = days after sight
Dtz	Thousand = dozen
D/P	documents against payment = payment (usually with a short-term bill of exchange) is made against the documents required to obtain possession of the goods
EE	errors excepted = subject to errors
eg	exempli gratia = for example
engineering	set of functions ranging from the conception and study to responsibility for the construction and inspection of the equipment of a technical or industrial installation
E & O.E.	errors and omissions excepted = subject to errors and omissions
excl.	exclusive
ex factory	ex works
EXQ	ex quay = franco quay after arrival
ex quay (duty paid)	free quay (custom)
ex ship of EXS	carriage paid on board (port of unloading)
ex warehouse	ex warehouse or depot
ex works of EXW	EX WORKS
Fa.	Company
f.a.a.	free of all average = free of all damage
FAB	f row on board = free on board (= FOB)
FAH.	frei ab here = free shipping place
f.a.q.	fair av erage quality = decent middle quality
FAS	FRANCO ALONGSIDE SHIP
FCA	FREE CARRIER
F-F.F.	fine- super fine (in price lists)
f.i.o	free in and out = is an expression that indicates that the goods shipped by sea vessel will be loaded by the sender and unloaded by the recipient upon arrival in the foreign port
firmware	standardized product program that can be delivered to different users with the same needs and that can be adapted to the specific needs of each individual customer each time by creating additional individual programs
f.m.q.	fair merchantab le quality = good tradable quality
FOA	FOB airport = FOB airport of embarkation
FOB	FREE ON BOARD
FOP	free on plane = free on board plane
FOR (=FOW)	free on railway = loaded on rail car
FOS	free on shore = free port of discharge also = free overside ship = free on board
FOT	free on truck = loaded on truck (place of shipment)
FOW	free on wagon
F.P.A. of f.p.a.	free from particular average = free from special damage
freight free	freight paid (= carriage paid)
franchising	contract whereby an enterprise grants independent companies the payment and reimbursement of the right to use its corporate name and brand to sell goods or services. This contract is usually accompanied by technical assistance
free (border, house, etc.)	delivery condition where the seller assumes all costs associated with the delivery
FRC	free carrier = free to carrier
free motor vehicles	FOT
free wagon	FOW
freight paid to ...	freight paid until ...
g.a.	general average = general average
delivered limit	f ranco boundary
Gv	at high speed = ijlgod
h.p.	horse power = horsepower
i.A.	in order = by order
Inc.	incorporated = American joint stock company
incl.	including



incoterms	International Commercial Terms (= delivery conditions)
inst.	instance
intercompany	current account with affiliated companies
invoice	invoice
I AM	I owe you = I owe you (= debt debt)
irrevocable L/C	irrevo cable letter of credit = irrevocable letter of credit
kar.	carat
know how	knowing how to do something = the totality of technical knowledge and business experience that a natural or legal person has acquired over the years. This knowledge can be made available to other persons and companies
Cost and freight	C & F
Costs, insurance, freight	C & F
L/C	letter of credit = accredittief
lease-back	financing technique whereby a company sells part of its assets to a leasing company and then progressively repurchases its goods using a rental formula that is matched by a unilateral sales promise
leasing	financing technique whereby a leasing company buys a certain good for a third party and pays it to this person for rent for a period equal to the assumed economic life of that good. At the end of the rental period, the tenant obtains the option between purchasing the property at a price set in the contract, returning the property to the leasing company and renewing the rental at a reduced rental price. The leasing saves on the immediate burden of the total cost of the goods
licence fee	license right
Lfsch	Lieferschein = description of the shipment (delivery note)
Loco	delivery condition whereby the buyer receives the goods at the place where they are located. This can be in the warehouse, factory, warehouse or warehouse.
Ltd	limited liability = b eperkte liability
Ltd Cy	limited company
manifest	summary list of the bill of lading and of the various consignments of goods transported by ship or aircraft
M/S	motor chip
multiprocessor	automatic data processing machine with different central units
m.ü.V.	mit üblichen Vorbealte = subject to customary reservation
n.a.g.	net shipped weight = net shipped weight
Ned. ct	Dutch current = value in Dutch money
nto	net
n.u.g.	net delivered weight
nv	limited company
O	order
ogv	under normal reservation
O.K.	ohne Kos ten = no cost
o.l.v.	under charge of
operating system	operating system = all the basic programs necessary for the proper functioning of an automatic data-processing machine
Pa of la	fine = first quality
p.a.	per annum = annual
P.A.	power of attorney = written power of attorney
P.Bt	poids brut = gross weight
pct	percent
per proc. of p.p.	per procuracionem = by or at full power t
PM	pro memoria = as a reminder
p.m.	pro mille = per thousand; per month
P.Nt	net weight = nett o
p.o.	per order
PO	by return
p.p.	by power of attorney, by proxy
prepaid	prepaid



processor	- central unit of an automatic data- processing machine; - set of programs that enable written programs to be executed in a specific language
pV	and petite vitesse = as freight
p.v.b.a.	persons association with limited liability
sqm.	Square meters : m ²
sort	the one who equips a ship and is responsible for the delivery of everything necessary to be able to sail
rn	Net weight = net
rh	Gross weight = gross
S.E.	salvo errore = barring mistakes
Seca of Ila	seconda = second quality
S.E.C. of s.e.c.	sal vo errore calculi = barring calculation errors
S.E. (&) O	salvo errore et omissione = subject to errors and omissions
s.g.	similar weight
S.O.	sellers option = according to the choice of the seller (e.g. the date of delivery)
software (F : software)	set of programs, processes, rules and possibly documentation that are not permanently built into the computer , but which are necessary for the operation of a data processing unit. Software can be developed by the supplier of the machine (more generally of a character) or by the user (more specifically aimed).
S/S of s.s	steamship
t	tarra of ton
tax free shop	duty free shop
tel that	as it turns out
Tre of T	tare = land
T.T.	telegraphic transfer = telegraphic transfer
ult.	year-end = the last of the month
u.ü.v.	unter üblichen Vorbehalte = below the usual voorbeh old
Val	currency = value - expiration time - or expiration date
V.C.	vostro conto = your account
carrier	the one who rents out a ship
duty paid	custom
W LB	free on board = FAS
freight	fare in sea transport
shipping documents	equivalent in land transport of the bill of lading
v.v.b.	free from damage
VVB	free from board
WA	legal liability
wt	weight = weight
XXX	Other delivery voorwaarden
sea letter	document issued by the Ministry of Transport, recognizing the nationality and identity of a sea-going vessel
Z / K	without costs

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◀S2 BIJLAGE 7 BIS ▶

Incoterms 2010



Incoterm	Betekenis	Vervoer W: over water (zee of binnenwateren) Q: alle soorten vervoer	Verpakking	Lading bij vertrek (fabriek of entrepot)	Douane-formaliteiten uitvoer	Vervoer naar de plaats van vertrek	Lossing voorafgaand vervoer	Lading hoofd vervoer	Hoofd vervoer	Verzekering hoofd vervoer	Lossing van hoofd transport-middel	Laatst vervoer tot bestemming	Douane-formaliteiten invoer
EXW (Ex works)	Af fabriek	Q	V	K	K	K	K	K	K	K	K	K	K
FCA (Free Carrier)	Vrachtvrij tot (eerste) vervoerder	Q	V	V	V	V/K	K	K	K	K	K	K	K
FAS (Free alongside ship)	Vrachtvrij langs zij schip	W	V	V	V	V	V	K	K	K	K	K	K
FOB (Free on board)	Vrachtvrij aan boord	W	V	V	V	V	V	V	K	K	K	K	K
CFR (Cost and freight)	Kostprijs en vracht	W	V	V	V	V	V	V	V	K	V/K	K	K
CIF (Cost, insurance and freight)	Kostprijs, verzekering en vracht	W	V	V	V	V	V	V	V	V	V/K	K	K
CPT (Carriage paid to)	Vracht betaald tot	Q	V	V	V	V	V	V	V	K	V/K	K	K
CIP (Carriage and insurance paid to)	Vrachten en verzekering tot	Q	V	V	V	V	V	V	V	V	V/K	K	K
DAT (Delivered at terminal)	Geleverd op terminal	Q	V	V	V	V	V	V	V	K	V	K	K
DAP (Delivered at place)	Geleverd ter bestemming	Q	V	V	V	V	V	V	V	K	<S2 K>	V	K
DDP (Delivered duty paid)	Geleverd ter bestemming en rechten betaald	Q	V	V	V	V	V	V	V	K	<S2 K>	V	V

Q: means that the costs are borne by the seller and normally already included in the invoice price

K: means that the costs are borne by the buyer

Incoterms 2020

Incoterm	Betekenis	Vervoer W: over water (zee of binnenwateren) Q: alle soorten vervoer	Verpakking	Lading bij vertrek (fabriek of entrepot)	Douane-formaliteiten uitvoer	Vervoer naar de plaats van vertrek	Lossing voorafgaand vervoer	Lading hoofd vervoer	Hoofd vervoer	Verzekering hoofd vervoer	Lossing van hoofd transport-middel	Laatst vervoer tot bestemming	Douane-formaliteiten invoer
EXW (Ex works)	Af fabriek	Q	V	K	K	K	K	K	K	K	K	K	K
FCA (Free Carrier)	Vrachtvrij tot (eerste) vervoerder	Q	V	V	V	V/K	K	K	K	K	K	K	K
FAS (Free alongside ship)	Vrachtvrij langs zij schip	W	V	V	V	V	V	K	K	K	K	K	K
FOB (Free on board)	Vrachtvrij aan boord	W	V	V	V	V	V	V	K	K	K	K	K
CFR (Cost and freight)	Kostprijs en vracht	W	V	V	V	V	V	V	V	K	V/K	K	K
CIF (Cost, insurance and freight)	Kostprijs, verzekering en vracht	W	V	V	V	V	V	V	V	V	V/K	K	K
CPT (Carriage paid to)	Vracht betaald tot	Q	V	V	V	V	V	V	V	K	V/K	K	K
CIP (Carriage and insurance paid to)	Vrachten en verzekering tot	Q	V	V	V	V	V	V	V	V	V/K	K	K
DAP (Delivered at place)	Geleverd ter bestemming	Q	V	V	V	V	V	V	V	K	K	V	K
DPU (Delivered at place unloaded)	Geleverd ter bestemming en gelost	Q	V	V	V	V	V	V	V	K	V	K	K
DDP (Delivered duty paid)	Geleverd ter bestemming en rechten betaald	Q	V	V	V	V	V	V	V	K	K	V	V

Q: means that the costs are borne by the seller and normally already included in the invoice price

K: means that the costs are borne by the buyer

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LIST OF ARTICLE 142, PARAGRAPH 6 REFERRED TO PRODUCTS

GN - (Taric-code)	Description	Validity period
0701 90 50	New potatoes	1.1-30.6
0703 10 19	Onion and	1.1-31.12



0703 20 00	Garlic	1.1-31.12
0708 20 00	Beans	1.1-31.12
0709200010	Asparagus — green	1.1-31.12
0709200090	Asparagus — Others	1.1-31.12
0709 60 10	Sweet peppers	1.1-31.12
0714 20 10	Sweet potatoes, fresh , whole, intended for human consumption	1.1-31.12
0804300090	Pineapple — other than dried	1.1-31.12
0804400010	Avocado's — towards	1.1-31.12
0805 10 20	Sweet orange peel , fresh	1.6-30.11
0805201005	Clementines — towards	1.3-31.10
0805203005	Monreales en satsu ma 's — towards	1.3-31.10
0805205007	Tangerines and wilkings	1.3-31.10
0805205037	— towards	1.3-31.10
0805207005	Tangerines and others	1.3-31.10
0805209005	— towards	1.3-31.10
0805209009		
0805400011	Grapefruit, grapefruit and pomelo, fresh:	1.1-31.12
0805400031	— wit	1.1-31.12
0805400019	Grapefruit, grapefruit and pomelo, fresh:	1.1-31.12
0805400039	— pink	1.1-31.12
0805509011	Lemmetjes (Citrus aurantifolia, Citrus latifolia)	1.1-31.12
0805509019	— towards	1.1-31.12
0806 10 10	Grapes for table use	21.11-20.7
0807 11 00	W atermeloenen	1.1-31.12
0807190050	Yellow, Cuper, Honey Dew (met inbegrip van Catalene), Onteniente, Piel de Sapo (met inbegrip van Verde Liso), Rochet, Tendral, Future	1.1-31.12
0807190090	Other melons	1.1-31.12
0808309010	Pears Nashi (Pyrus pyrifolia),Ya (Pyrus bretschneideri)	1.5-30.6
0808309090	Pears — - Others	1.5-30.6
0809 10 00	Apricots	1.1-31.5 1.8-31.12
0809 30 10	Nectarines	1.1-10.6 1.10-31.12
0809 30 90	Per siken	1.1-10.6 1.10-31.12



0809 40 05	Plums	1.10-10.6
0810 10 00	Earthquake ien	1.1-31.12
0810 20 10	Raspberries	1.1-31.12
0810 50 00	Kiwi's	1.1-31.12

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L LIST OF DE ISO-MUNT CODES ISO 4217

Land	ISO-Muntcode
Afghanistan	AFN
Albania	ALL
Algeria	DZD
American Oceania (American Samoa; Goeam; smaller islands located far off the American coast (Baker, Howland, Jarvis, Johnston, Kingman Reef, Midway, Palmyra and Wake)	USD
Andorra	EUR
Angola m.i.v. Cabinda	AOA
Anguilla	XCD
Antigua in Barbuda	XCD
Argentina	ARS
Armenia	AMD
Aruba	AWG
Australia	AUD
Australisch Oceania (Cocos (Keeling) Islands, Christmas Island, Heard and McDonald Islands, Norfolk Island)	AUD
Azerbaijan	AZN
Bahama's	BSD
Bahrain	BHD
Bangladesh	BDT
Barbados	BBD
Belgium	EUR
Belize	BZD
Benin	XOF
Bermuda	BMD
Bhutan	INR BTN
Bolivia	BOB-BOV
Bosnia and Herzegovina	BAM
Botswana	BWP
Brazil	BRL
British Indian Ocean Territory (Chagos Islands)	USD
British Virgin Islands	USD
Brunei	BND
Bulgaria	BGN
Burkina Faso	XOF
Burundi	BIF
Cambodia	KHR
Canada	CAD
Cayman Islands	KYD
Central African Republic	XAF
Ceuta	EUR
Chili	CLP-CLF
China	CNY
Colombia	COP-COU
Comoros (Grande Comore, Anjouan and Mohéli)	KMF
Congo, Democratic Republic	CDF
Congo, Republic	XAF
Costa Rica	CRC
Cuba	CUP-CUC
Cyprus	EUR
Denmark	DKK
Djibouti	DJF
Dominica	XCD
Dominican Republic	DOP
Germany, including Helgoland, m.u. v. the Büsingen area	EUR
Ecuador m.i.v. de Galapagoseilanden	USD
Egypt	EGP
The Savior	SVC-USD
Equatorial Guinea	XAF
Eritrea	ERN
Estonia	EEK



Ethiopia	ETB
Faroe Islands	DKK
Falkland Island and	FKP
Federated States of Micronesia (Yap, Kosrae, Chuuk, Pohnpei)	USD
Fiji	FJD
Philippines	PHP
Finland versus the Aland Islands	EUR
France including Monaco and the French overseas departments (Reunion, Guadeloupe, Martinique and French Guiana)	EUR
French Polynesia (Marquesa Islands, Society Islands, Gambia Islands, Toubouai Islands and Touamotou Islands; including Clipperton Island)	XPF
Gabon	XAF
Gambia	GMD
Georgia	GEL
Ghana	GHS
Gibraltar	GIP
Granada including the South Grenadines	XCD
Greece	EUR
Greenland	DKK
Guatemala	GTQ
Guinea	GNF
Guinea Bissau	GWP-XOF
Guyana	ALL
Haiti	HTG-USD
Honduras including the Swan Islands	HNL
Hungary	HUF
Hong-Kong	HKD
Ireland	EUR
Iceland	ISK
India m.i.v. Sikkim	INR
Indonesia	IDR
Iraq	IQD
Iran	IRR
Israel	THEY
Italy m.i.v. Livigno	EUR
Ivory Coast	XOF
Jamaica	JMD
Japan	JPY
Yemen (former North Yemen and South Yemen)	PLACE
Jordan	IODINE
Cape Verde	CVE
Kameroun	XAF
Kazakhstan	KZT
Kenya	WHO
Kyrgyzstan	KGS
Kiribati	AUD
Kuwait	KWD
Croatia	HRK
Laos	LA K
Lesotho	ZAR-LSL
Latvia	LVL
Lebanon	LBP
Liberia	LRD
Lithuania	SOUND
Liechtenstein	CHF
Lithuania	LTL
Luxembourg	EUR
Virgin Islands belonging to USA	USD
Macao	MOP
Macedonia (former Yugoslav Republic of Macedonia)	MKD
Madagascar	MGA
Malawi	MW K
Maldives	MVR
Malaysia (Peninsular Malaysia and Eastern Malaysia (Sarawak, Sabah and Laboean))	MYR
Mali	XOF
Malta m.i.v. Gozo in Comino	EUR
Morocco	MAD
Marshall Islands	USD
Mauritania	MRO
Mauritius (Mauritius, Rodrigues, Agalga eilanden en Carga dos Carajos Shoals (St. Brandoneilanden))	WALL
Mayotte (Grande-Terre in Pamanzi)	EUR
Melilla	EUR
Mexico	MXN-MXV
Moldavia	MDL
Mongolia	MNT
Montenegro	EUR
Montserrat	XCD
Mozambique	MZM
Myanmar (former Burma)	MMK



Namibia	ZAR-NAD
Nauroe	AUD
Nederl and	EUR
Netherlands Antilles (Curaçao, Bonaire, St. Eustatius , Saba and the southern part of St. Maarten)	THE
Nepal	NPR
Nicaragua niv of Corneiland	NIO
New Caledonia and Dependencies (Dependencies of New Caledonia : Pines Island, Loyalty , Huon, Belep, Chesterfield Islands and Walpole)	XPF
New Zealand with the exception of the dependency Ross (Antartica)	NZD
New Zealand Oceania (Tokelau and Niue Islands; Cook Islands)	NZD
Niger	XOF
Nigeria	NGN
North Korea	KPW
Northern Mariana Islands	USD
Northern including Jan Mayen Island and the Svalbard Archipelago	ENOUGH
Uganda	GX
Ukraine	UAH
Uzbekistan	UZS
Oman	OMR
Austria	EUR
Pakistan	PKR
Palau islands	USD
P anama (including the former canal zone)	PAB-USD

Papua New Guinea mi v. New Britain, New Ireland, Lavongai, Admiralty Islands, Bougainville, Buka, Gre en Islands, D'Entrecasteaux, Trobriand, Woodlark and the Louisiaden with their Dependencies	PGK
Paraguay	PYG
Peru	PEN
Pitcairn including the Henderson Islands, Ducie and Oeno	NZD
Poland	PLN
Arctic regions (Arctic regions, Antarctica or Antarctic, not elsewhere specified or included ; including New Amsterdam, St. Paul Island, the Crozet Islands, the Kerguelen and Bouvat Island; South Georgia and the South Sandwich Islands	nothing
Port ugal niv of Azore n in Madeira	EUR
Quatar	BLACK
Romania	RON
Russia	RUB
Rwanda	RWF
Solomon Islands	SBD
Samoa	WST
San Marino	EUR
São Tomé en Principe	STD
Saudi Arabia	SAR
Senegal	XOF
Serbia	CSD
Seychelles and Dependencies (Mahé, Silhouette, Praslin (including La Digue), Frégate, Mamelles and Récifs, Bird and Denis, Plate e n Coëtivy, Amiranten, Alphonse Island, Providence Island and Aldabra Islands)	SCR
Sierra Leone	SL L
Singapore	SGD
Slovenia	EUR
Slovakia	EUR
Sudan	SDG
Somalia	SOS
Spa including the Balear and the Canary Islands except Ceuta and Melilla	EUR
Sri-Lanka	LKR
St. Helena and Dependencies (Dependencies of St. Helena : Ascension and Tristan da Cunha	SHP
St. Lucia	XCD
St. Pierre en Miquelon	EUR
St. Vincent including the Northern Grenadines	XCD
St. Kristopher and Nevis (St. Kitts)	XCD
Suriname	SRD
Swaziland	SZL
Syria	SYP
Tajikistan	TJS
Taiwan	TWD
Tanzania (Tanganjika, Zanzibar en Pemba)	TZS
Thailand	THB
Coincidence	AUD
Togo	XOF
Tonga	TOP
Trinidad in Tobago	TTD
Tsj aad	XAF
Czech Republic	CZK
Tunisia	TND
Turkey	TRY
Turkmenistan	TMT
Turks and Caico islands	USD
Uruguay	HOUSE
vanuatu	VUV



Vatican CITY	EUR
Venezuela	VEF
United Kingdom (Great Britain, Northern Ireland, the Channel Islands and Man)	GBP
Verenigde Arabische Emiraten (Abu Dhabi, Dubai, Sharjah, Ajman, Umm al Qaiwan, Ras al Khaimah en Fujairah)	AED
United States of America, including Puerto Rico	USD
Vietnam	VND
Wallis and Futuna Islands including Alofi	XPF
West Bank and Gazas River (West Bank includes East Jerusalem)	nothing
Belarus	BYR
Zambia	ZMK
Zimbabwe	ZWD
South Africa	ZAR
South Korea	KRW
Sweden	SEC
Switzerland including the German area Büsingen and the Italian municipality of Campione d'Italia	CHF

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Air freight costs to be included in the customs value

The following table lists d:

- a) the third countries ordered by continents and zones (column 1);
- 1.
- b) the percentages that express the part of the airfreight cost to be included in the customs value (column 2).

When goods are carried from countries or airports not listed in the following table, unless the airports referred to in point 3 are concerned, the percentage indicated for the airport nearest to the airport of El Salvador is taken into account. departure is located;

3. The following rules apply to the French overseas departments, which form part of the customs territory of the Union :

- a) for freight transported directly from a third country to these compartments, air freight costs are fully included in the customs value;

for goods transported from a third country to the European part of the Union after being transhipped or unloaded in one of these departments and only the air freight costs that would have been calculated if the goods were for those departments were included in the customs value intended;

VOO r goods from a third country to such departments are transported after being overgel seams or unloaded in an airport in the European part of the Union are in the douanewaarde to take

- c) luchtvrachtkosten determined d ear application va n these percentage indicated in the table with reference to the flight from the airport and from the departure to the airport of transhipment or unloading.

The custom confirms the transfer or discharge by the air letter or other luchtvrachtdo cum to provide the necessary coefficient of visas. In the absence of such a visa, the provisions of Article 137 shall apply.

1

2

Country of dispatch

Percentage of the total air freight cost to be included in the customs value

AMERICA

Zone A

Canada: Gander, Halifax, Moncton, Montreal, Ottawa, Quebec, Toronto

Verenigde Staten van Amerika: Akron, Albany, Atlanta, Baltimore, Boston, Buffalo, Charleston, Chicago, Cincinnati, Columbus, Detroit, Indianapolis, Jacksonville, Kansas City, Lexington, Louisville, Memphis, Milwaukee, Minneapolis, Nashville, New Orleans, New York, Philadelphia, Pittsburgh, St Louis, Washington DC

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Greenland



Zone B	
Canada: Edmonton, Vancouver, Winnipeg	
United States:	
Albuquerque, Austin, Billings, Dallas, Denver, Houston, Las Vegas, Los Angeles, Miami, Oklahoma, Phoenix, Portland, Puerto Rico, Salt Lake City, San Francisco, Seattle	78
Central America: all countries	
South America a: all countries	
Zone C	
United States of America: Anchorage, Fairbanks, Honolulu, Juneau	89
AFRICA	
Zone D	
Algeria, Egypt, Libya, Morocco, Tunisia	33
Zone E	
Benin, Burkina Faso, Central African Republic, Djibouti, Ethiopia, Gambia, Ghana, Guinea, Guinea-Bissau, Ivory Coast, Cape Verde, Cameroon, Liberia, Mali, Mauritania, Niger, Nigeria, Senegal, Sierra Leone, Sudan, Togo, Chad	50
Zone F	
Burundi, Congo, Democratic Republic of Congo, Equatorial Guinea, Gabon, Kenya, Rwanda, Sao Tome and Principe, Seychelles, Somalia, Saint Helena, Uganda, Tanzania	61
Zone G	
Angola, Botswana, Comoros, Lesotho, Madagascar, Malawi, Mauritius, Mozambique, Namibia, Swaziland, Zambia, Zimbabwe, Republic of South Africa	74
ASIA	
Zone H	
Armenia, Azerbaijan, Georgia, Iraq, Iran, Israel, Jordan, Kuwait, Lebanon, Syria	27
Zone I	
Bahrain, Jordan, Oman, Qatar, Saudi Arabia, United Arab Emirates	43
Zone J	
Afghanistan, Bangladesh, Bhutan, India, Nepal, Pakistan	46
Zone K	
Rusland: Novosibirsk, Omsk, Perm, Sverdlovsk	57
Kazakhstan, Kyrgyzstan, Uzbekistan, Tajikistan, Turkey	
Zone L	
Rusland: Irkutsk, Kirensk, Krasnoyarsk	70
Brunei, Cambodia, China, Philippines, Hong Kong, Indonesia, Laos, Macao, Maldives, Malaysia, Mongolia, Myanmar, Singapore, Sri Lanka, Taiwan, Thailand, Vietnam	
Zone M	
Rusland: Khabarovsk, Vladivostok	83
Japan, Korea (North), Korea (South)	
AUSTRALIA and OCEANIA	
Zone N	
Australia and Oceania: all countries	79
EUROPE	
Zone O	
Rusland: Gorky, Samara, Moskva, Orel, Rostov, Volgograd, Voronej	30
Iceland, Ukraine	
Zone P	
Albania, Belarus, Bosnia and Herzegovina, Faroe Islands, Kosovo, the former Yugoslav Republic of Macedonia, Moldova, Montenegro, Norway, Serbia, Turkey	15



PROPERTIES

Title: Circular 2018 / C / 9 on customs value

Content: Customs - Customs value

Key words: [exchange](#), [introduction into the customs area](#), [point of entry](#), [method of the reasonable resources](#), [fall-back method](#), [transfer price](#), [value for customs](#), [similar good](#), [transaction value](#), [identical good](#), [deduction](#), [method of the calculated value](#)

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Zone Q
Switzerland

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