

Foreword

This notice cancels and replaces Notice 251 (November 1996).

Further help and advice

If you need general advice or more copies of Customs and Excise notices, please ring the **National Advice Service** on **0845 010 9000**. You can call between **8.00 am and 8.00 pm, Monday to Friday**.

If you have **hearing difficulties**, please ring the **Textphone** service on **0845 000 0200**.

If you would like to speak to someone in **Welsh**, please ring **0845 010 0300**, between **8.00 am and 6.00 pm, Monday to Friday**.

All calls are charged at the local rate within the UK. Charges may differ for mobile phones.

Other notices on this or related subjects

[252 Valuation of imported goods for customs purposes, VAT and trade statistics](#)

[702 VAT Imports](#)

1. Introduction

1.1 What is this notice about?

There are a number of methods for working out the value on which customs duty and import VAT is calculated. A valuation declaration may also be required to support the declared customs value.

This notice explains:

- the types of declarations
- when you are required to complete a declaration and
- how you must complete them.

This notice and others mentioned are available both on paper and on our Internet website at www.hmce.gov.uk.

1.2 Who should read this notice?

It is mainly for importers and their clearing agents. The notice is written as though you are the importer unless otherwise stated.

2. Valuation declarations

2.1 What is a valuation declaration?

A valuation declaration is an official form on which you supply information about the valuation of imported goods in a single consignment for customs duty and import VAT purposes.

2.2 Why is a declaration of value required?

Under of Regulation (EEC) No 2454/93, article 178(1) a declaration of value is required for goods liable to ad valorem duty imported into the EC. This is subject to certain conditions stipulated in articles 178 and 179.

The particulars for a declaration are set out in annex 28 to the Regulation. (For further information regarding methods of valuation refer to Notice 252 Valuation of imported goods for customs purposes, VAT and trade statistics.)

2.3 When is a valuation declaration required?

You must produce a completed valuation declaration on the appropriate form with each import declaration (SAD) for goods chargeable with ad valorem customs duty except in the following circumstances:

- the total customs value of the consignment is £4000 or less
- the goods are not of a commercial nature, for example personal belongings
- the customs value is based on Simplified Procedure Values (SPVs). (Notice 252 Valuation of imported goods for customs purposes, VAT and trade stats, Section 9)
- the customs value is based on Standard Import Values (SIVs) (Notice 252 Valuation of imported goods for customs purposes, VAT and trade stats, Section 10)
- the goods are fresh fruit or vegetables or other produce where the account sales procedure is to be used under Method 4(b) (Notice 252 Valuation of imported goods for customs purposes, VAT and trade stats, Section 41) or
- you have registered a General Valuation Statement (GVS) which relates to the importation (see section 5).

2.4 What if the consignment includes free of charge goods?

If a consignment includes free of charge goods valued at £4000 or less you need not complete a separate valuation declaration (Form C105) for these goods.

2.5 When must I present a declaration?

You must normally present the valuation declaration with the SAD. If you cannot produce a Form C105A at the time of import clearance or removal from warehouse, we may be prepared to accept an undertaking to produce the form within 14 days (Notice 252 Valuation of imported goods for customs purposes, VAT and trade stats, paragraph 19.4). If you fail to produce the documents you may not be allowed to continue to use the undertakings procedure.

An undertaking cannot be used for a Form C105B.

For VAT only entries see paragraph 2.17.

2.6 If I use CSFP, do I still need to complete a declaration?

CSFP authorised traders will not normally have to complete and submit valuation declarations to Customs. Exceptionally, if confirmation of the trading relationship or value is required, Customs may ask the authorised trader to complete a Form C105. However, a C105 will not be required if an extant C109 is registered for imports outside of CSFP.

2.7 What declaration forms can I use?

There are two kinds of valuation declaration:

- Form C105A - used when the customs value is determined by using valuation Method 1 (Notice 252 Valuation of imported goods for customs purposes, VAT and trade stats, Section 3); and
- Form C105B - used when the customs value is to be determined by using another Method (Notice 252 Valuation of imported goods for customs purposes, VAT and trade stats, Sections 4 to 8).

Copies of the forms may be obtained from our National Advice Service.

2.8 Who may make the declaration?

A valuation declaration should be signed by a person, natural or legal, who:

- lives, or has a place of business, in the European Community and
- has all the information needed to answer the questions on the form.

When a form is completed for a business, the person signing the form must be a:

- Director
- Financial Controller
- Company Secretary
- Partner
- Manager or
- Sole Proprietor.

If the declaration is signed by an employee, written authorisation must be supplied by one of the above responsible persons.

2.9 Can an agent make the declaration?

Yes, provided that:

- they have been given permission in writing by one of the responsible people shown in paragraph 2.8 and
- they can meet the remaining conditions of paragraph 2.8 and
- the agent is prepared to accept the responsibilities set out in paragraph 2.10.

2.10 What are the declarant's responsibilities?

By signing and lodging the form the declarant accepts responsibility for the accuracy and completeness of the information given on it, and on any continuation sheet lodged with it, and for the authenticity of any supporting documents. The declarant also accepts responsibility to supply any additional information or documents necessary to establish the customs value of the goods.

2.11 How do I complete the forms?

Section 3 of this Notice (for Form C105A) and Section 4 (for Form C105B) explain what you should enter in each space or box on the forms. For all Methods, except Account Sales, SIVs and SPVs (for which declarations are not required), you must show information about all elements used to calculate the customs value.

2.12 What if I don't know all the information when completing the forms?

If you do not know the actual value of any item for Parts B and C of either form at the time you complete it, write 'Yes' in the space and show the actual amount in the build-up of the customs value on the import declaration (SAD).

2.13 What if I still don't know all the information at the time of entry?

If at the time of entry you still do not have sufficient information to calculate the final customs value you must arrange for the potential duty to be paid on deposit and adjusted when the information becomes available.

When duty is placed on deposit you will be required to submit the completed form at the time the deposit is adjusted.

2.14 Must I complete all parts of the forms?

Yes. It is important that you fill in all parts of the form which apply. If any part is incomplete or incorrect the clearance of your goods may be delayed. If there is not enough room in a box or space to write all the information you wish to enter, you may use a separate sheet of paper and note this in the space.

If any space or box does not apply to the goods being valued, write 'None' or 'N/A' to show that you have not overlooked or ignored the item.

NOTE: There are penalties for making false or incorrect declarations.

2.15 Can I use a single declaration for more than one seller or buyer?

Yes, for Form C105A (Method 1). If a consignment includes goods from more than one seller with all of whom the buyer has identical terms of trading you can complete the form and attach a list of the sellers to whom the declaration applies.

Alternatively, if the goods in a consignment from one seller are destined for several buyers who all have identical terms of trading with the seller, eg for bulk entries, you can attach a list of buyers to whom the declaration applies. You cannot use lists of both buyers and sellers with one declaration.

2.16 When would I find these arrangements helpful?

You may find these arrangements helpful if you are:

- a selling agent (Notice 252 Valuation of imported goods for customs purposes, VAT and trade stats, paragraph 3.12 and section 32)
- a company with a number of Divisions or
- a buyer who purchases bulked consignments of goods from a number of sellers with whom you have identical terms of trading.

Section 3 includes advice on how to complete the form if you use either of these options.

You cannot use lists of consignors/consignees with Form C105B.

2.17 Do I need to use valuation declarations for Value Added Tax (VAT)?

If goods imported from countries outside the EC are **not** liable to ad valorem customs duty, you may need to produce a valuation declaration for VAT purposes in certain circumstances (see Notice 702 VAT: Imports). You will find information about the valuation for VAT of imported goods in Notice 252, Valuation of imported goods for customs purposes, VAT and trade stats, Section 24.

3. How to complete Form C105A

NB: Before starting to complete the form, read the 'Important Note' alongside Boxes 3 to 5.

If you have doubts about completion of the form contact our National Advice Service, if possible before the importation.

3.1 Front of form - Boxes 1 to 10(b)

BOX 1 Enter the full name and address, including the country, of the seller of the goods. If you attach a list of several sellers to whom the declaration is to apply (see paragraph 2.15) enter:

'The details on this form apply to the sellers whose names are shown on the attached list'.

You must attach to the form a list of names, addresses and countries endorsed as follows:

'This is the attached list referred to in Box 1 of my valuation declaration dated.....
Signature.....
Status.....
Date.....'

BOX 2(a) Enter the full name and address of the buyer of the goods.

If you attach a list of several buyers to whom the declaration is to apply (see paragraph 2.15), enter 'The details on this form apply to the buyers whose names are shown on the attached list'.

You must attach to the form a list of names and addresses endorsed as follows:

'This is the attached list referred to in Box 2(a) of my valuation declaration dated
Signature.....
Status.....
Date

Remember: You cannot use lists for both Boxes 1 and 2(a).

BOX 2(b) Enter the full name and address of the person completing the declaration. If this is the same as Box 2(a) you may write 'As Box 2(a)'.

BOX 3 Show details of the terms of delivery for the goods, for example CIF Southampton, FOB New York and so on.

BOX 4 Insert the number and date of each invoice.

BOX 5 Insert the number and date of each contract, (if any).

BOX 6 Insert the full reference and date of any written decision we have given, which relates to the importation.

BOX 7(a) Persons are deemed to be related as stated in the footnote to the form. You will find a definition of 'members of the same family', for the purpose of the EC Regulation, in Notice 252 Valuation of imported goods for customs purposes, VAT and trade stats, Section 31.

BOX 7(b) Before answering this question you should refer to Notice 252 Valuation of imported goods for customs purposes, VAT and trade stats, paragraph 3.10 and Section 30 for information about what is meant by 'price influence'.

BOX 7(c) You do not have to answer this question unless you want to give information to support a claim that the price paid is acceptable under Method 1 and the relationship has not influenced the price (Notice 252 Valuation of imported goods for customs purposes, VAT and trade stats, paragraph 30). If you choose to complete this box you must give full details.

BOX 8(a) See Notice 252 Valuation of imported goods for customs purposes, VAT and trade stats, paragraph 3.9 and Section 29, for information about 'restrictions'.

BOX 8(b) The seller may require the buyer to do something, or provide goods or services, in addition to paying a price in money. If you are able to put a value on this condition or consideration answer 'No'. Give details and declare the value. You also answer 'No' if there is no condition or consideration.

If there is a condition or consideration which is not possible to value in monetary terms, you must answer 'Yes'. If you answer 'Yes' or have any doubts about the completion of this box you should seek advice from us, preferably in advance of the importation. You may not be able to use Form C105A and a Form C105B may be appropriate. Notice 252 Valuation of imported goods for customs purposes, VAT and trade stats, Section 29 gives further advice.

The 'sale' referred to is the sale for export to the customs territory of the Community, that is the price entered in Box 11(a). It does not relate to any resale of the goods by the buyer after their importation.

BOX 9(a) The 'sale' referred to is the same as that for Box 8(b). You only answer 'Yes' if a royalty or licence fee is includable in the customs value. Notice 252 Valuation of imported goods for customs purposes, VAT and trade stats, paragraph 3.15(c) and Section 35, give further information about royalties and licence fees. You may also find it advisable to consult our National Advice Service in advance of the importation if you have any doubts.

BOX 9(b) The 'sale' referred to is the same as for Box 8(b). Notice 252 Valuation of imported goods for customs purposes, VAT and trade stats, paragraph 3.15(f), gives further information about the proceeds to be declared in this box. If the answer to Boxes 9(a) or 9(b) is 'Yes', give appropriate details and, if possible, enter the amounts in Boxes 15 and/or 16.

BOX 10(a) Show how many continuation sheets are attached (if any). Insert 'None' if none have been used.

BOX 10(b) State the place at which the form was completed and sign and date it.

REVERSE OF THE FORM You may use all three columns on this page, and those on any continuation sheets, for different goods imported in the same consignment, if the information you have given on the front of the form applies to them all.

3.2 Part A

BOX 11(a) Show the net price payable for the goods in the currency invoiced.

BOX 11(b) Enter the total of any indirect payments required to be added to the value (see Box 8(b)). In the space provided, show the rate(s) of exchange used to convert foreign currency to sterling (Notice 252 Valuation of imported goods for customs purposes, VAT and trade stats, paragraph 18.5).

BOX 12 Enter, in sterling, the total of Boxes 11(a) and 11(b).

3.3 Part B: Additions

If you purchase your goods on Incoterms: Ex-works, FAS, FCA, CFR, CPT or CPT, this section may apply to you.

If any of the amounts declared in this part are payable in a foreign currency, show the amounts and rates of exchange (Notice 252 Valuation of imported goods for customs purposes, VAT and trade stats, Section 18) in the box at the foot of the page and enter the sterling conversion in the boxes in this part.

Example:		
Reference	Amount	Exchange rate
Box 13(b)	Brazil Cr. 684.37	3.479

In the box at the side of the form, quote the details of any written decisions, issued by Customs concerning the importation.

BOX 13(a) Show the amounts paid for any commissions, except buying commission. (Notice 252 Valuation of imported goods for customs purposes, VAT and trade stats, paragraph 3.15(b).)

BOX 13(b) Show amounts paid for brokerage fees.

BOX 13(c) Show the costs for containers which are part of the goods themselves (not freight containers) and the costs of packing for both labour and materials. (Notice 252 Valuation of imported goods for customs purposes, VAT and trade stats, paragraph 3.15(e)).

BOX 14 Show the costs of goods and services, directly or indirectly supplied by the buyer free of charge or at reduced cost for use in connection with the production and sale for export to the Community of the imported goods. Complete Boxes 14(a) to (d) as necessary, using the advice given in Notice 252 Valuation of imported goods for customs purposes, VAT and trade stats, paragraph 3.15(d).

BOX 15 If you answer 'Yes' to Box 9(a), enter the amounts of royalties and/or licence fees applicable to the imported goods.

BOX 16 If you answer 'Yes' to Box 9(b), enter the amount of the proceeds of any subsequent resale, disposal or use of the imported goods which you are required to pay directly or indirectly to the seller.

BOX 17 Enter the place of introduction of the goods into the customs territory of the Community. If the goods were imported by air, enter 'EC Frontier'. Notice 252 Valuation of imported goods for customs purposes, VAT and trade stats, paragraph 17.3 explains 'place of introduction'. Read Section 17 of Notice 252 before completing the rest of Box 17.

BOX 17(a) Show the total costs of transport incurred up to the place of introduction into the customs territory of the Community (if these are not already included in the price of the goods). (Notice 252 Valuation of imported goods for customs purposes, VAT and trade stats, paragraph 3.15(a) and Section 17.)

BOX 17(b) Show the total costs of loading and handling charges incurred up to the place of introduction into the customs territory of the Community (if these are not already included in the price of the goods). (Notice 252 Valuation of imported goods for customs purposes, VAT and trade stats, paragraph 3.15(a) and Section 17.)

BOX 17(c) Show the costs of insuring the goods during transportation (Notice 252 Valuation of imported goods for customs purposes, VAT and trade stats, paragraph 17.7.)

BOX 18 Add together the amounts shown in Boxes 13 to 17 and enter the total in this box.

3.4 Part C: Deductions

If any of the amounts declared in this part are payable in a foreign currency, show the amounts and rates of exchange (Notice 252 Valuation of imported goods for customs purposes, VAT and trade stats, Section 18) in the box at the foot of the page and enter the sterling conversion in the boxes in this part.

Examples:		
Reference	Amount	Exchange rate
Box 20	US\$ 2000.00	1.60
Box 21	SFR 300.00	2.53

BOX 19 Enter the costs of transport of the goods within the customs territory of the Community, if they:

- have been included in the price paid or payable for the goods and
- can be distinguished. (Notice 252 Valuation of imported goods for customs purposes, VAT and trade stats, paragraphs 3.16(a) and 17.5).

BOX 20 For goods such as industrial plant, machinery or equipment, insert the amounts charged for work carried out after importation, if they:

- are included in the price paid or payable for the goods and
- can be distinguished. (Notice 252 Valuation of imported goods for customs purposes, VAT and trade stats, paragraph 3.16(k)).

BOX 21 Enter any other charges which have been included in the price and which are not required to be included in the customs value of the imported goods. The nature of the charges must be shown. Further advice is given in Notice 252 Valuation of imported goods for customs purposes, VAT and trade stats, paragraph 3.16(c) to (k).

BOX 22 If the goods are invoiced at a price which already includes customs duties or taxes payable in the Community because they have been imported, you may enter these amounts in this box. Notice 252 Valuation of imported goods for customs purposes, VAT and trade stats, paragraph 3.16(b) explains how to calculate the included amounts.

BOX 23 Add together the amounts shown in Boxes 19 to 22 and enter the total in this box.

BOX 24 Add together the totals for Parts A and B (Boxes 12 and 18), deduct the total for Part C (Box 23) and enter the resulting figure in this box. This amount is the value of the imported goods for ad valorem customs duty.

3.5 Continuation sheets

The Form C105A Continuation Sheet contains a further 6 columns for Boxes 11 to 24.

Any number of continuation sheets, eg to cover goods subject to different duty rates, may be attached to a Form C105A, if:

- the goods to which they refer are part of the same consignment and
- the information on the front of the main form applies to them all.

4. How to complete Form C105B

NB: Before starting to complete the form, read the 'Important Note' alongside Boxes 3 to 4.

If you have doubts about completion of any part of the form contact our National Advice Service, if possible in advance of the importation.

4.1 Front of form - Boxes 1 to 11

BOX 1 Enter the full name and address, including the country, of the consignor of the goods. If the goods are imported under a contract of sale the consignor is the person selling them; otherwise the consignor is the person owning the goods immediately before their importation.

BOX 2(a) Enter the full name and address of the person to whom the goods are consigned.

BOX 2(b) Enter the full name and address of the person completing the declaration. If this is the same as Box 2(a) you may write 'As Box 2(a)'.

BOX 3 Insert details of each attached document and describe it, for example invoice or statement.

BOX 4 Show details of the terms of delivery for the goods, for example CIF Southampton, FOB New York, and so on.

BOX 5 Insert the reference number and date of any written decision issued by Customs about the valuation Method to be used for the goods.

BOX 6 Mark the box which applies to the valuation Method to be used for this consignment. Information on the various Methods is given in Notice 252 Valuation of imported goods for customs purposes, VAT and trade stats, Sections 3 to 8. Only one box may be selected.

BOX 7 Give brief reasons why Method 1 cannot be used and, if a Method other than Method 2 is indicated in Box 6, state the reasons why Method 2 and any other Method preceding the one selected cannot be adopted, eg if you are using Method 4 you must explain why Methods 1, 2 and 3 are not appropriate. If you do not give an explanation there may be a delay in clearing the goods. The reason for using the selected Method is also to be given.

BOX 8 For Method 4(b) only, give an estimate of the customs value which will be established within 90 days.

BOX 9 Show either:

- details of the evidence to support the declared customs value, if this is attached, together with any identifying reference numbers
or

(for Method 4(b)) describe the evidence which you intend to submit within 90 days of the importation, for example sales documents, certified statement and so on. (Notice 252 Valuation of imported goods for customs purposes, VAT and trade stats, paragraph 6.11.)

BOX 10 When you are sure that both sides of the form have been properly completed, insert your usual signature and the date of completion of the form.

BOX 11 Show your status within your company or organisation, insert your name in block capitals and give the telephone number on which we can contact you.

REVERSE The reverse of the form is divided into three parts. Complete only that part which applies to the valuation Method you are using for the particular importation.

4.2 Part A (complete for Method 2 or 3 only)

(See Notice 252 Valuation of imported goods for customs purposes, VAT and trade stats, Sections 4 and 5.)

BOX 12 In the first part of the box show the transaction value of identical/similar goods in the currency of the EC country where the value was established. If this was not in sterling, show the rate of exchange applicable at the time of entry into free circulation of the present importation (Notice 252 Valuation of imported goods for customs purposes, VAT and trade stats, paragraph 18.5) and use this to convert the original value to sterling. Enter the sterling value in the second part of the box. Delete whichever word in italics does not apply.

4.3 Part B

Enter, in the space provided, details of any written decision issued by Customs.

Show all monetary amounts in Part B in sterling.

BOX 13(a) If:

- the value declared in Box 12 was for a quantity smaller than that now being imported and
- the price on which it was based would have been lower for the quantity now being imported, insert the amount by which the original value would have been reduced. (Notice 252 Valuation of imported goods for customs purposes, VAT and trade stats, paragraph 4.5 and Section 38).

BOX 13(b) If:

- the value declared in Box 12 was for a purchase made at a different commercial level from the importation now being made and
- the price which formed the basis of the original value would have been less if the commercial level had been the same as for the present importation, insert the amount by which the original value would have been reduced. (Notice 252 Valuation of imported goods for customs purposes, VAT and trade stats, paragraph 4.5 and Section 38).

Note: We will need documentary evidence to support any amount shown in either Box 13(a) or 13(b).

Complete Boxes 13(c), (d) and (e) only if these costs were paid in addition to the invoice price on which the customs value of the identical or similar goods was based, for example if the original purchase was made on CIF terms these boxes are not to be completed.

BOX 13(c) State the place where the identical or similar goods were introduced into the customs territory of the Community. For goods imported by air insert 'EC Frontier' (Notice 252 Valuation of imported goods for customs purposes, VAT and trade stats, paragraph 17.3).

If:

- the goods which you are now importing were carried by a different route or means of transport or
- their transport costs would otherwise be different from the costs included in the transaction value in Box 12, insert the transport costs which were included in the value in Box 12.

BOX 13(d) If the costs of the loading and handling charges included in the value in Box 12 were different from the charges for the importation you are now making, insert the amount for such charges included in the Box 12 value.

BOX 13(e) If the value in Box 12 included an amount for insuring the identical or similar goods which was different from the insurance cost for the goods you are now importing, insert the amount for insurance which was included in the value at Box 12.

BOX 14 Insert in sterling the total of the amounts shown in Boxes 13(a) to 13(e).

4.4 Part C

Enter details of any written decision we have given, in the space provided. Complete the Boxes in Part C as applicable, showing all monetary amounts in sterling.

BOX 15(a) If:

- the value in Box 12 was for a quantity greater than that you are now importing and
- the price on which it was based would have been greater for the quantity now being imported, insert the amount by which the original value would have been increased. (Notice 252 Valuation of imported goods for customs purposes, VAT and trade stats, paragraph 4.5 and Section 38).

BOX 15(b) If:

- the value in Box 12 was for a purchase made at a different commercial level from the importation you are making now and
- the price on which the original value was based would have been greater if the commercial level had been the same as the present importation, insert the amount by which the original value would have been increased. (Notice 252 Valuation of imported goods for customs purposes, VAT and trade stats, paragraph 4.5 and Section 38).

Note: We will require documentary evidence in support of any amount shown in either Box 15(a) or 15(b).

BOX 15(c) Insert the place of introduction to the customs territory of the Community for the importation now being made (Notice 252 Valuation of imported goods for customs purposes, VAT and trade stats, paragraph 17.3). For goods imported by air insert 'EC Frontier'. If a deduction has been made in Box 13(c), insert in this box the costs of transport for the present importation (to the place of introduction into the customs territory of the Community). (Notice 252, Section 17.)

BOX 15(d) If:

- you have incurred loading and handling charges for the present importation and
- these charges are different from those included in the value in Box 12 or in addition to the costs included in that value, insert the amount of such charges in this box.

BOX 15(e) If:

- the transaction entered in Box 12 was for goods imported without insurance or
- the cost of insuring the goods you are now importing was greater than the insurance costs included in that transaction, insert the insurance costs for the present importation.

BOX 16 Insert the total of the amounts shown in Boxes 15(a) to 15(e). This amount must be shown in sterling.

BOX 17 Enter the amount to be declared as the customs value for the present importation. This is the amount in Box 12, minus the sub-total in Box 14, plus the sub-total in Box 16.

4.5 Part D (complete for Method 4(a) only)

BOX 18 Show the unit price for each item. Notice 252 Valuation of imported goods for customs purposes, VAT and trade stats, Section 6, explains how to determine the unit price.

Rate of exchange. If the unit price(s) are not in sterling, show the rate of exchange applicable at the time of entry into free circulation of the present importation in the space provided (Notice 252, Valuation of imported goods for customs purposes, VAT and trade stats, Section 18) and enter the sterling value in the lower section of the box.

4.6 Part E

All monetary amounts in Part E must be shown in sterling.

BOX 19 Complete Boxes 19(a) to 19(h) as appropriate.

Important: Boxes 19(a) and 19(b) are alternatives. If one applies the other cannot.

BOX 19(a) Insert the amount of any commission which is:

- paid in connection with the sale of the goods in the Community; and
- included in the unit price declared in Box 18. (Notice 252 Valuation of imported goods for customs purposes, VAT and trade stats, paragraph 6.7).

BOX 19(b) Insert the amounts usually added for profit and general expenses in connection with the sale of the goods in the Community,

- which are included in the price declared in Box 18 and
- for which a deduction is to be made for the determination of the customs value. (Notice 252 Valuation of imported goods for customs purposes, VAT and trade stats, paragraph 6.8).

BOX 19(c) Show the place at which the goods were introduced into the customs territory of the Community (Notice 252 Valuation of imported goods for customs purposes, VAT and trade stats, paragraph 17.3). If the goods were imported by air insert 'EC Frontier'. If the unit price in Box 18 includes an amount to cover the costs of transport after the goods were introduced at the stated place, insert this amount.

BOX 19(d) If:

- the imported goods were insured and
- a deduction is being claimed for the cost of insurance after they were imported into the customs territory of the Community, insert the amount.

BOX 19(e) Insert the amounts for loading and handling charges which are:

- included in the price shown in Box 18 and
- incurred after the goods have entered the customs territory of the Community.

BOX 19(f) If the unit price shown in Box 18 includes costs associated with the delivery of the goods after they have arrived in the customs territory of the Community, enter the amount in this box and briefly state the nature of the costs.

BOX 19(g) If the unit price shown in Box 18 is for products which are subject to further processing after importation, for example repackaging, you may claim the costs in this box.

BOX 19(h) If the unit price shown in Box 18 includes any duties and taxes charged after arrival of the goods in the Community, the amounts may be entered in this box. Notice 252 Valuation of imported goods for customs purposes, VAT and trade stats, paragraph 3.16(b) explains how to calculate the included duties.

Note: All claims for deductions made in Boxes 19(a) to 19(h) must be made on the basis of objective and quantifiable data. If Customs has given a written decision about how this is to be done, enter the reference number of the letter in the space provided on the left.

BOX 20 Add together the amounts in Boxes 19(a) to 19(h) and enter the total in this box. This amount must be shown in sterling.

BOX 21 Enter the amount to be declared as the customs value of the present importation, ie the sterling amount in Box 18 less the total shown in Box 20.

4.7 Part F (complete for Methods 5 or 6 only)

(see Notice 252 Valuation of imported goods for customs purposes, VAT and trade stats, Sections 7 and 8)

All monetary amounts in Parts F and G must be shown in sterling.

BOX 22 Enter either

- the computed value (for Method 5) or
- the value established under Method 6.

Quote the reference number and date of any written decision issued by Customs accepting the use of the Method.

4.8 Part G

BOX 23(a) If the value declared in Box 22 does not include the costs of transport of the goods to the place of introduction into the customs territory of the Community, state the place of introduction (for goods imported by air insert 'EC Frontier') and show the costs incurred in transporting them to that place.

BOX 23(b) If the value declared in Box 22 does not include the costs of loading and handling the goods before their entry into the customs territory of the Community, show the amount of these costs.

BOX 23(c) If the imported goods were insured and the cost has not been included in the value declared in Box 22, insert the amount in this box.

BOX 24 Add together the amounts in Boxes 23(a) to 23(c) and enter the total in this box.

BOX 25 Show the amount to be declared as the customs value for this importation, ie the total of the amounts in Boxes 22 and 24.

5. General Valuation Statements (GVS)

5.1 What is a General Valuation Statement?

A General Valuation Statement (GVS) is a numbered document (a 'season ticket'). Your GVS number may be quoted on entry documents and used instead of individual valuation declarations when you regularly import goods from named suppliers under the same terms of trading from non EC sources.

5.2 What forms should I use to apply for a GVS number?

There are two forms:

- Form C109A for importations for which the value is determined under Method 1 (Notice 252 Valuation of imported goods for customs purposes, VAT and trade stats, Section 3) and
- Form C109B for importations for which the value is determined by another Method (Notice 252 Valuation of imported goods for customs purposes, VAT and trade stats, Sections 4 to 8).

Blank copies of either form may be obtained from our National Advice Service.

You will need two completed copies to send to the GVS Registration Unit for registration. It is advisable to keep a further copy for reference so that you can answer any queries we may have.

5.3 How long does a GVS last?

A GVS number is valid for 3 years from date of issue provided the terms of trading and importers' registration details remain unchanged. If there is a permanent change you must let us know. We will advise you if you need to register a new GVS. You can complete a separate valuation declaration Form C105 for any importations outside the terms of your GVS statement (see also paragraph 5.11 Renewals).

5.4 Who can complete and apply to register a GVS?

GVS applications must be completed by the importer.

The forms can only be completed and signed by a person, natural or legal, who:

- lives, or has a place of business, in the European Community and
- has full knowledge of the information needed to answer all the questions on the forms.

When the forms are completed for a business the person signing must be a:

- Director
- Financial Controller
- Company Secretary
- Manager
- Partner or
- Sole Proprietor.

Applications signed by employees must be supported by a signed letter of authority from one of the above.

5.5 Can an agent complete a GVS on my behalf?

An agent cannot sign a GVS application on behalf of an importer. Trading agents, acting as the importer, for example selling agents, can complete their own GVS.

5.6 What are the responsibilities of the signatory?

In signing and submitting the form for registration you accept responsibility for:

- the accuracy and completeness of all the information given on the form
- the authenticity of any supporting documents
- ensuring that a GVS is used only for those importations to which the information on it properly applies and

- supplying any additional information or documents necessary to establish the customs value of the goods.

Note: Signing and submitting a form which is false or incorrect is an offence for which there are penalties.

5.7 How do I complete and submit the forms for registration?

Written advice on how to complete the Forms C109A and B will normally be supplied with the GVS forms. If you need any further advice you should contact the GVS Registration Unit.

You must fill in all parts of the GVS forms which apply. If any part is incomplete or incorrect the registration of your GVS may be delayed and you will have to provide C105 valuation declarations for each importation until your forms are registered. If there is not enough room in a box or space to write all the information, you can use a separate sheet of paper and note this in the space.

If any space or box does not apply to your importations, write 'None' or 'N/A', as appropriate, to show that you have not ignored or overlooked the item.

5.8 Can I use a GVS for more than one seller or buyer?

If importations are made regularly from more than one seller with whom the buyer has identical terms of trading you can complete a GVS and attach a list of suppliers to whom you want the statement to apply.

Alternatively, if you act as the importer on behalf of a number of businesses buying regularly from a single supplier, with whom they all have identical terms of trading you can list the buyers to whom the form is to apply.

You cannot use attached lists for both buyers and sellers on the same form.

You may find these arrangements helpful if you are:

- a selling agent (Notice 252 Valuation of imported goods for customs purposes, VAT and trade stats, paragraph 3.12 and Section 32)
- a company with a number of Divisions or
- a buyer who regularly trades in the same way with a number of sellers.

5.9 Can I use a GVS for Value Added Tax (VAT) purposes?

No. There are no arrangements for registering a GVS for VAT only entries. You will have to use individual valuation declarations if a declaration is required for VAT (see paragraph 2.17).

5.10 How to register and use a GVS

Registering. Send the originals and duplicate copies of the completed form and all attachments to the GVS Registration Unit at the address shown in the Notes at the head of the form. Keep copies yourself for reference in case we have any queries.

After registration. When the form has been registered, one copy will be returned to you, authenticated by Customs and bearing the registration number.

Using the registration. On receipt of the authenticated form, send copies (photocopies or Fax) to your forwarding agents or other representatives (if any) at the ports, airports or other places at which your imported goods may be entered.

Ensure that the registered GVS number is entered in Box 12 or 44 (as appropriate) for each customs declaration (SAD) to which it applies. If you have registered more than one GVS you must ensure that the correct valid number is used on each entry.

You or your representatives may be asked by Customs to produce a copy of the registered form for checking against a particular importation.

5.11 Renewals

Keep a record of the dates on which your registrations expire. Although we will usually send a reminder, together with the necessary forms, 2 months in advance of the renewal date, it is in your own interest to make sure that renewal applications reach us in good time.

If you let the registration expire, you will need to inform your agent that the GVS Registration Number is no longer valid and ensure that a C105A/C105B is completed for each individual import entry.

Note: Do not continue to use out of date GVS numbers for entries.

6. Glossary

Note: Delivery terms, as defined by the International Chamber of Commerce, are available in the publication "Incoterms 2000".

Account sales: A term used when goods imported on consignment are valued for customs purposes by reference to the price they achieve when sold in the Community. Account sales commonly apply to importations of perishable goods.

Ad valorem duty: Duty expressed as a percentage based on the customs value of the goods, eg 10% ad valorem means that the duty payable is 10% of the customs value of the goods.

Commission: Commission is a payment made to an intermediary who acts on behalf of either the seller of the goods (selling commission) or the buyer of the goods (buying commission).

CSFP (Customs Simplified Freight Procedures): A simplified means of obtaining clearance of goods either at the frontier or in warehouse (see Notice 759 An introduction to Customs Freight Simplified Procedures).

Customs warehouse: A place approved by Customs and Excise for the storage of goods without payment of import duty. Import VAT is also suspended during storage of warehoused goods (see Notice 232 Valuation of imported goods for customs purposes, VAT and trade stats).

Declarant: A person who signs the valuation declaration or statement. Also a person who completes and signs a SAD, or the person in whose name the SAD is completed.

EC (European Community) Territory: The EC member states at this time are Austria, Belgium, Denmark, Finland, France, Germany, Greece, Irish Republic, Italy, Luxembourg, Netherlands, Portugal, Spain, Sweden and UK. The Isle of Man, Channel Islands and Turkey are not members but the customs rules of the EC generally apply.

Free Circulation: T2 status imported goods are in free circulation when all the import procedures are completed and all import duties have been paid.

GVS (General Valuation Statement): A form used as a 'season ticket' in place of individual valuation declarations.

Importer: The person declared as such in Box 8 of the SAD (import declaration). The importer can be any person having ownership of or a beneficial interest in the goods between the time of their importation and when they are delivered out of charge.

Importation of Goods: Entry of goods from a place outside the EC territory.

Invoice: The document against which the buyer pays the seller for the goods.

On Consignment: Goods imported for post importation sale in the EC where the value of the sale is not known at the time of importation.

SAD (Single Administrative Document): The EC form used to declare imported goods to Customs. Full details of the form and its completion are given in The Tariff, Volume 3.

SIVs (Standard Import Value): SIVs are a special system for valuing certain fresh fruit and vegetables. Full information is given in Notice 252 Valuation of imported goods for customs purposes, VAT and trade stats, Section 10.

SPVs (Simplified Procedure Values): SPVs are a special system for valuing certain fresh fruit and vegetables. Full information is given in Notice 252 Valuation of imported goods for customs purposes, VAT and trade stats, Section 9.

TURN (Trader's Unique Reference Number): Used to identify an importer numerically. It is normally based on the trader's VAT registration number, plus a 3 digit suffix.

Do you have any comments?

We would be pleased to receive any comments or suggestions you may have about this notice. Please write to:

**HM Customs and Excise
GVS Registration Unit
Jubilee House
2 Farthingale Walk
Stratford
LONDON
E15 1AT**

If you have a complaint or suggestion

If you have a complaint about our service, or a suggestion on how we can improve it, you should contact your local office or the port or airport. You will find the phone number under "Customs and Excise - complaints and suggestions" in your local phone book. Ask for a copy of our code of practice on complaints (Notice 1000). You will find further information on our website at <http://www.hmce.gov.uk>. If we cannot settle your complaint to your satisfaction, you can then ask the Adjudicator to look into it.

The Adjudicator, whose services are free, is an impartial referee whose recommendations are independent.

The address is:

**The Adjudicator's Office
Haymarket House
28 Haymarket
LONDON
SW1Y 4SP**

Phone: (020) 7930 2292

Fax: (020) 7930 2298

Email: adjudicators@gtnet.gov.uk

Internet: <http://www.adjudicatorsoffice.gov.uk/>

Update 1 June 2002

The main change in this Update is an amendment to Section 2 on the threshold limit for completion of a valuation declaration.

Section	Amendments
2	Valuation declarations
2.3	When is a valuation declaration required? First bullet point: Replace £4000 with £6,500
2.4	What if the consignment includes free of charge goods? Line 1: Replace £4000 with £6,500.

Update 2 issued April 2004

On 16 April 2003 the Accession Treaty to formalise the entry of 10 additional countries to join the European Union (EU) was signed. From 1 May 2004 the total number of Member States (MS) will rise to 25.

This update includes textual changes to reflect the new enlarged EU from 1 May 2004, and where appropriate any transitional arrangements.

Section	Amendments
6	Glossary EC (European Community) Territory: Delete text and replace with the following: "The European Community: Austria, Belgium, Cyprus, the Czech Republic, Denmark, Estonia, Finland, France, Germany, Greece, Hungary, the Republic of Ireland, Italy, Latvia, Lithuania, Luxembourg, Malta, the Netherlands, Poland, Portugal, Slovakia, Slovenia, Spain, Sweden and the United Kingdom".

Update 3 issued January 2007

The changes to this notice have been made to include the new Member States, which join the European Union (EU) on 1st January 2007.

Section	Amendments
6	Glossary EC - add: Bulgaria and Romania.