

# ORGANIZACIÓN MUNDIAL DEL COMERCIO

RESTRICTED

G/VAL/N/1/CZE/1

22 de mayo de 1996

(96-1940)

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Comité de Valoración en Aduana

NOTIFICACIÓN DE CONFORMIDAD CON EL PÁRRAFO 2 DEL ARTÍCULO 22  
DEL ACUERDO RELATIVO A LA APLICACIÓN DEL ARTÍCULO VII  
DEL ACUERDO GENERAL SOBRE ARANCELES ADUANEROS  
Y COMERCIO DE 1994

REPÚBLICA CHECA

Se ha recibido de la Misión Permanente de la República Checa la siguiente comunicación, de fecha 24 de abril de 1996.

De conformidad con lo dispuesto en el párrafo 2 del artículo 22 del Acuerdo relativo a la Aplicación del Artículo VII del GATT de 1994, tengo el honor de notificar al Comité de Valoración en Aduana la legislación de la República Checa en materia de valoración en aduana.

Las normas que rigen la valoración en aduana están contenidas en:

1. La Ley de Aduanas N° 13/1993, recopilación de leyes, artículos 65-79;
2. El Reglamento N° 92/1992 del Ministerio de Hacienda, recopilación de leyes, por el que se ponen en aplicación ciertas disposiciones de la Ley de Aduanas, artículos 3-5 y anexos 2-4.

Se adjuntan a la presente notificación las disposiciones mencionadas *supra*.<sup>1</sup>

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<sup>1</sup>En inglés únicamente.

Act  
of the Czech National Council  
of December 15, 1992  
N<sup>o</sup>. 13/1993 C.L.

**THE CUSTOMS ACT**

The Czech National Council passed the following Act:

C H A P T E R   S E V E N  
ORIGIN OF GOODS AND CUSTOMS VALUE

P a r t   T w o  
CUSTOMS VALUE

Section 65

- (1) For purposes of customs valuation,
- (a) the expression "manufactured goods" also means grown, processed or extracted goods,
  - (b) the expression "identical goods" means goods which are identical in all respects, including typical features, quality and name. Minor differences in appearance shall not preclude goods which otherwise meet the definition to be considered identical,
  - (c) the expression "similar goods" means goods which have similar features and composition enabling them to serve the same purpose and to be commercially interchangeable. The quality of the goods, their name and the existence of a protective or trade mark or commercial name shall be factors which must be taken into consideration when determining whether similar goods are involved,
  - (d) the term "goods of the same category or kind" means goods which belong to one group or series of goods produced by a special branch or special sector of a manufacturing branch and including the same or similar goods,
  - (e) the expression "place of entry of goods into this country" means the border customs office where the goods enter this country and in the case of air transport the place where the aircraft crossed the state border,
  - (f) the expression "buying commission" means fees paid by an importer to his agent for the service of representing him abroad in the purchase of the goods to be valued.

- (2) For purposes of customs valuation,
- (a) the expressions "identical goods" and "similar goods" defined in paragraph 1 under (b) and (c) do not cover any engineering, development, artwork, design work, and plans and sketches, unless a case as defined in Section 75, par.1, subpar.(b), point 4, of this Act is involved,
  - (b) goods shall not be considered as identical or similar if they

were not produced in the same country as the goods to be valued,

- (c) goods produced by another person may be considered only when identical or similar goods produced by the same person as the goods to be valued are not available.

(3) For purposes of customs valuation it shall be considered that persons are related when

- (a) one of them is a member of a statutory or auditing body of the other person, or has a similar position, or
- (b) they are legally recognized partners, or
- (c) they are an employer and his employee, or
- (d) any person owns, controls or directly or indirectly possesses 5% or more of the stock value or shares with voting rights of the first and the second persons, or
- (e) one of the persons directly or indirectly influences the other person, or
- (f) both persons are directly or indirectly influenced by a third person, or
- (g) both persons jointly influence directly or indirectly a third person, or
- (h) are members of the same family.

(4) The Ministry shall define by its Ordinance what persons are considered to be members of the same family.

(5) Persons who are mutually associated in a business under-taking by the fact that one of them is the exclusive commercial representative, exclusive distributor or the sole agent of the other person, no matter how he may be designated, shall be considered to be related persons if one of the criteria listed in paragraph 3 applies to them.

## Section 66

(1) The basis for assessing duty is the customs value. The customs value shall be rounded off to the nearest crown.

(2) The customs value of imported goods shall be the transaction value, that is the price actually paid or payable for the goods when sold for export to this country, adjusted pursuant to the provisions of Sections 75 and 76, provided that:

- (a) there are no restrictions as to the disposal or use of the goods by the buyer, other than restrictions which:
  - 1. are imposed or required by law,
  - 2. limit the geographical area in which the goods may be re-sold, or
  - 3. do not substantially affect the value of the goods,
- (b) the sale or price is not subject to some condition or consideration for which a value cannot be determined with respect to the goods being valued,
- (c) no part of the proceeds of any subsequent resale, disposal or use of the goods by the buyer will accrue directly or indi-

- rectly to the seller,
- (d) the buyer and seller are not related, or where the buyer and seller are related, that the transaction value is acceptable for customs purposes under the provisions of paragraphs 3 to 6.

(3) The fact that the buyer and the seller are related shall not in itself be sufficient grounds for regarding the transaction value as unacceptable. In such case the customs authorities shall examine the circumstances surrounding the sale and the transaction value shall be accepted provided that the relationship did not influence the price. If the customs authorities have grounds for considering that the relationship influenced the price, they shall communicate their grounds to the importer and shall give him a reasonable term to respond. If the importer so requests, the communication of the grounds shall be in writing.

(4) In a sale between related persons, the transaction value shall be accepted and the goods valued in accordance with the provisions of paragraph 1, if the importer proves that such value closely approximates to one of the values listed under (a) to (c), occurring at or about the same time:

- (a) the transaction value in sales, between buyers and sellers who are not related, of identical or similar goods for export to this country,
- (b) the customs value of identical or similar goods, as determined under Section 70,
- (c) the customs value of identical or similar goods, as determined under Section 71.

(5) In applying the criteria specified in paragraph 4, account shall be taken of demonstrated differences in commercial levels, quantity levels, the elements enumerated in Section 75 and costs incurred by the seller in sales in which he and the buyer are not related and where such costs are not incurred by the seller in sales in which he and the buyer are related.

(6) The provisions of paragraphs 4 and 5 shall be applied only when so requested by the importer and only for comparison purposes. Substitute values may not be established under the provisions of paragraphs 4 and 5.

#### Section 67

(1) The price actually paid or payable is the total payment made or to be made by the buyer to or for the benefit of the seller for imported goods and includes all payments made or to be made as a condition of sale of the imported goods by the buyer to the seller or by the buyer to a third party to satisfy an obligation of the seller. The payment need not take the form of a transfer of money. Payment may be made by way of letters of credit or negotiable instruments and may be made directly or indirectly.

(2) Activities, including marketing activities, undertaken by the buyer on his own account, other than those to which apply the provisions of Section 75, shall not be considered to be an indirect payment to the seller; they shall include all activities relating to advertising, resale and warranty of goods. These expenses are not added to the price actually paid or to the payable price.

#### Section 68

(1) Where the customs value of imported goods cannot be determined under Section 66, the customs value shall be the transaction value of identical goods sold for export to this country and exported at or about the same time as goods sold under identical commercial terms and basically in the same quantity as the goods being valued.

(2) Where the sale referred to in paragraph 1 cannot be ascertained, the transaction value shall be applied of goods sold under different commercial terms or in a different quantity, adjusted according to the differences arising from the commercial terms or from the quantity, provided that such adjustments can be made on the basis of presented evidence which clearly shows that the adjustments are reasonable and proper, irrespective of whether they result in an increase or decrease of the transaction value.

(3) Where the transaction value under paragraph 1 includes the costs and expenditures listed in Section 75, par.1, under (e) and (f), this value shall be adjusted so as to take into account major differences between such costs and expenditures, arising from distances and methods of transportation between the imported goods and identical goods.

(4) Where using the procedure under paragraph 1, more than one transaction value of the goods is ascertained, the customs value of the imported goods shall be determined on the basis of the lowest ascertained value.

#### Section 69

(1) Where the customs value of imported goods cannot be determined under the provisions of Sections 66 and 68, the customs value shall be the transaction value of identical goods sold for export to this country and exported at or about the same time as goods sold under identical commercial terms and basically in the same quantity as the goods to be valued.

(2) Where the sale referred to in paragraph 1 cannot be ascertained, the transaction value of goods sold under different commercial terms or in a different quantity shall be applied, adjusted according to the differences arising from the commercial terms or from the quantity, provided that such adjustments can be

made on the basis of presented evidence which clearly shows that the adjustments are reasonable and proper irrespective of whether they result in an increase or decrease of the transaction value.

(3) Where the transaction value under paragraph 1 includes the costs and expenditures listed in Section 75, par.1, under (e) and (f), this value shall be adjusted so as to take into account major differences between such costs and expenditures, arising from distances and methods of transportation between the imported goods and similar goods.

(4) Where using the procedure under paragraph 1, more than one transaction value is ascertained, the customs value of the imported goods shall be determined on the basis of the lowest ascertained value.

## Section 70

(1) Where the customs value of the imported goods cannot be determined pursuant to the provisions of Sections 66, 68 and 69, the customs value shall be the value based on the unit price at which the imported goods or identical or similar imported goods are sold in the greatest aggregate quantity at or about the same time the valued goods are being imported to persons not related to the sellers with the proviso of reductions involving:

- (a) commissions universally paid or agreed, or surcharges universally applied to profit and general expenses relating to sales of imported goods of the same category or kind in the country where the seller has his place of business or residence,
- (b) the usual cost of transport and insurance and related costs incurred in the country where the seller has his place of business or residence,
- (c) any of the costs and expenditures listed in Section 75, par.1, under (e) and (f), and
- (d) duties and state taxes to be paid in this country on grounds of the importation or sale of the goods.

(2) Where the imported goods or identical or similar imported goods are not being sold at or about the same time as the goods being valued, the customs value shall be determined on the basis of the unit price at which the imported goods or the same or similar goods are being sold in this country in the condition in which they were imported, not later, however, than 90 days following the importation, provided that the provisions of paragraph 1 are respected.

(2) Where the imported goods or identical or similar imported goods are not sold in this country in the condition in which they were imported, the customs value shall be determined at the importer's request on the basis of the unit price at which the imported goods are being sold after further processing in the greatest aggregate quantity in this country to persons not rela-

ted to the persons from whom they are buying such goods with account being taken of the value added as a result of such processing and after the reductions as listed in paragraph 1.

#### Section 71

(1) Where the customs value of imported goods cannot be determined pursuant to the provisions of Sections 66, 68, 69 and 70, the customs value shall be the value computed from the aggregate of

- (a) the cost or value of materials and fabrication or other processing employed in producing the imported goods,
- (b) an amount for profit and general expenses equal to that usually reflected in sales of goods of the same class or kind as the goods being valued which are made by producers in the country of exportation for export to this country,
- (c) the cost or value of the expenses listed in Section 75, par.1, under (e) and (f).

(2) When determining the customs value under the provisions of paragraph 1, nobody may ask a foreign person to present for the purpose of determining the computed value any invoice or other record for review, or to facilitate access to them. However, information provided by the producer of the goods for the purpose of determining the customs value under paragraph 1 may be verified with his consent in another country by its customs authorities if the government of such country was notified of such move sufficiently in advance and has no objections against it.

(3) At the importer's request the sequence of application of Sections 70 and 71 may be reversed.

#### Section 72

(1) Where the customs value of the imported goods cannot be determined under the provisions of Sections 66 and 68 to 71, it shall be determined by reasonable means consistent with international treaties<sup>9</sup> and on the basis of data available in this country.

(2) No customs value shall be determined under paragraph 1 on the basis of:

- (a) the domestic selling price of goods produced in this country,
- (b) a system which provides for the acceptance for customs purposes of the higher of two alternative values,
- (c) the price of goods on the domestic market of the country of exportation,
- (d) the cost of production, other than computed values which have been determined for identical or similar goods in accordance

- with Section 71,
- (e) prices for export to a country other than this country,
  - (f) minimum customs values,
  - (g) arbitrary or fictitious values.

<sup>9</sup>*General Agreement on Tariffs and Trade ( Government Ordinance No.59/1948, introducing into interim validity the General Agreement on Tariffs and Trade in its valid version ). Agreement on Implementation of Article VII of the General Agreement on Tariffs and Trade and the Protocol Thereto ( Ordinance of the Minister of Foreign Affairs No. 120/1984).*

(3) If he so requests, the importer shall be notified in writing of the customs value determined according to paragraph 1 and of the method used for determining that value.

### Section 73

The importer shall have the right to be notified by the customs authority at his written request of the method used for determining the customs value of the imported goods.

### Section 74

(1) If the goods proposed for release for free circulation are part of a larger consignment of a single business transaction in which they were bought, the price actually paid or payable for the goods in the meaning of Section 66 of this part of the aggregate price shall be the price which corresponds to the ratio between the proposed quantity of goods and the aggregate quantity of the bought goods.

(2) The proportionate division of the price actually paid or payable for the goods shall also be applied in the case of partial loss or damage of the valued goods in the course of their transportation before their release for free circulation.

### Section 75

(1) In determining the customs value under Section 66, there shall be added to the price actually paid or payable for the imported goods:

- (a) the following, to the extent that they are incurred by the buyer but are not included in the price actually paid or payable for the goods:
  - 1. commissions and brokerage, except buying commissions,
  - 2. the cost of containers which are treated for customs purposes as being part of the goods in question,



3. the cost of packing, whether for labour or materials,
- (b) the value, apportioned as appropriate, of the following goods and services where supplied directly or indirectly by the buyer free of charge or at reduced cost for use in connection with the production and sale for export of the imported goods, to the extent that such value has not been included in the price actually paid or payable:
1. materials, components, parts and similar items incorporated in the imported goods,
  2. tools, dies, moulds and similar items used in the production of the imported goods,
  3. materials consumed in the production of the imported goods,
  4. engineering, development, artwork, design work, and plans and sketches undertaken elsewhere than in this country and necessary for the production of the imported goods,
- (c) royalties and license fees related to the goods being valued that the buyer must pay, either directly or indirectly, as a condition of sale of the goods being valued, to the extent that such royalties and fees are not included in the price actually paid or payable,
- (d) the value of any part of the proceeds of any subsequent resale, disposal or use of the imported goods that accrues directly or indirectly to the seller,
- (e) the cost of transport and insurance of the imported goods to the place of their introduction into this country,
- (f) loading, unloading and handling charges associated with the transport of the imported goods to the place of their introduction into this country.

(2) The value determined under paragraph 1, subpar.(b), shall be the price paid for the goods placed at disposal or their production cost to the extent that the goods were produced by the person who disposes of the goods or that the goods were obtained from a person related to him.

(3) Additions to the price actually paid or payable shall be made under the provisions of paragraph 1 only on the basis of objective and quantifiable data.

(4) Payments made by the buyer for the right to distribute or resell the imported goods shall not be added to the price actually paid or payable for the imported goods if such payments are not a condition of the sale of the imported goods for export to this country.

(5) Acting in agreement with the Ministry of Economy, the Ministry shall define by Ordinance the method of determining the cost of transport referred to in paragraph 1 under (e).

#### Section 76

(1) Provided that they are distinguished from the price actually paid or payable, the following shall not be included in

the customs value:

- (a) charges for the transport of goods in this country after their arrival at the place of their introduction into this country,
- (b) charges for construction, erection, assembly, maintenance or technical assistance undertaken after the importation of imported goods,
- (c) charges for interest under a financing arrangement entered into by the buyer and relating to the purchase of imported goods, irrespective of whether the finance is provided by the seller or another person, provided that the financing arrangement has been made in writing and, where required, the buyer can demonstrate that such goods are actually sold at the price declared as the price actually paid or payable, or that the claimed rate of interest does not exceed the level for similar transactions at the time when the financing was provided,
- (d) charges for the right to reproduce imported goods in this country,
- (e) import duties, taxes and charges payable in this country as result of the importation or sale of the goods.

(2) Acting in agreement with the Ministry of Economy, the Ministry shall define by Ordinance the method of determining the charges listed in paragraph 1 under (a).

#### Section 77

(1) The customs value of carrier media bearing data or instructions for data processing equipment (hereinafter "software" only) shall not include the price or the value of the software, provided that such price or value of the software is distinguished from the price or the value of the carrier media.

(2) For the purposes of paragraph 1, carrier media shall not mean integrated circuits, semiconductors and similar equipment or products containing such circuits or equipment. Sound recordings, cinematographic recordings or videorecordings shall not be considered to be software.

#### Section 78

(1) Where the price or value used to determine the customs value of goods is expressed in a foreign currency, such currency shall be converted into Czechoslovak crowns at the selling rate of exchange on the foreign exchange market of the central bank of the Czech Republic, valid at the time when the customs office accepts the respective customs declaration.

(2) Where the simplified procedure (Sections 124 and 125) is being applied, the foreign currency shall be converted into Czechoslovak crowns at the selling rate of exchange on the fore-

ign exchange market of the central bank of the Czech Republic, valid at the time when the customs office accepts the first simplified customs declaration.

(3) In the course of one calendar month, foreign currency shall be converted into Czechoslovak crowns at the selling rate of exchange on the foreign exchange market of the central bank of the Czech Republic, set on the second Wednesday in the month preceding the month in which the customs declaration was accepted.

#### Section 79

(1) The provisions of Sections 65 to 77 shall be without prejudice to the specific provisions regarding the determination of the value for customs purposes of goods released for free circulation after being assigned a different customs-approved treatment or use.

(2) By way of derogation from the provisions of Sections 66 to 72, the Ministry may determine by Ordinance a simplified procedure for determining the customs value of perishable goods usually delivered on consignment.

(3) Individual data used for determining customs value must be proved to the customs authorities and shall be stated in the declaration of data on customs value. The declaration of data on customs value may be submitted only on a form issued or approved by the General Customs Directorate. The Ministry shall define by Ordinance the method of proving the price of goods and the cases when the declaration of data on customs value need not be submitted.

No. 92/1992 Coll.of Laws  
R e g u l a t i o n  
of the Ministry of Finance  
dated February 17, 1993

which implements certain dispositions of the Customs Act

§ 3

Persons who are considered as members of the same family  
(to § 65, paragraph 4 of the Act)

Persons shall be considered as members of the same family only  
if their mutual relationship is as

- a) parents and children
- b) siblings
- c) cousins
- d) grandparents and grandchildren
- e) uncle or aunt and nephew or niece
- f) father in law or mother in law and son in law or daughter in law
- g) brother in law and daughter in law
- h) family or other relations, if an injury incurred by one of them  
would be felt by the other as its own.

§ 4

Costs of transporting goods  
(to § 75, paragraph 5 and § 76, paragraph 2 of the act)

(1) If the declarant has not proven his actual costs incurred in  
transporting imported goods by way of road transportation to the lo-  
cation where the imported goods enter the country, then they shall be  
determined on the basis of the rate list which is presented in Enclo-  
sure 2 to this regulation.

(2) Determining the distance actually traveled with the load, shall  
be done according to the data from the mileposts. If the distance can  
not be determined using the mileposts, it will be determined through  
the recording tachometer or possibly the tachometer. If the distance  
can not be determined through the mileposts, the recording tachometer  
or the tachometer, then the distance data appearing on maps may be  
used.

(3) The dispositions in paragraphs 1 to 3 shall be applied in  
order to determine the costs of transporting goods in domestic road  
transportation, with the stipulation that the transport distance sha-  
ll be considered as the length of the transport route from the site  
at which the imported goods had entered the country up to the site of  
their unloading.

§ 5

Declaration of customs value data  
(to § 79, paragraph 3 of the act)

(1) The price of the imported goods shall be proven in particular by an invoice, contract or other document.

(2) The declaration of the customs value data, a sample of which is presented in Enclosure 3 of this regulation, or possibly a declaration of the supplementary customs value data, a sample of which is presented in Enclosure 4 of this regulation, shall not be presented

- a) if the customs value of the imported goods in one consignment does not exceed 100 000,- Kč, unless it involves repeated consignments or a partial consignment from the same sender to the same recipient,
- b) for a free of charge import of sales samples,
- c) for importing goods which are not subject to duty or which are completely free of duty,
- d) on imported goods which are not subject to customs declaration in written form,
- e) on importing non-commercial type goods.

(3) The declaration of the supplementary customs value data shall be used if the customs declaration concerns goods pertaining to more than two Customs Rade sheet items.

Enclosure No.2 to Regulation no.92/1993 Coll. of Laws

R a t e L i s t

to determine the costs of transporting goods  
in road transportation.

Tariff band in km	Rate in Kč for 1 km in the appropriate tariff band to transport goods with a weight in tons or volume in m <sup>3</sup>					
	up to 2/8	up to 6/24	up to 11/44	up to 16/64	up to 25/100	above 25/100
1	9,50	14,30	20,40	24,50	26,40	28,50
5	8,50	13,20	19,00	22,70	24,40	26,40
10	8,20	12,90	18,50	22,10	23,80	25,80
20	7,60	12,30	17,80	21,20	22,80	24,50
50	7,00	11,50	16,60	19,90	21,50	23,00
100	6,70	11,20	16,20	19,50	21,10	22,50
per 1 km above 100 km	6,60	11,00	16,00	19,00	20,80	22,20

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

1 Name and address of seller (block letters)  2(a) Name and address of buyer (block letters)  2(b) Name and address of Declarant (block letters)  *1 (see attached sheet a) 4 Number and date of invoice  5 Number and date of contract	FOR OFFICIAL USE          3 Terms of delivery
6 Number and date of any previous Customs decision concerning boxes 7 to 9	
7 (a) Are the buyer and seller RELATED in the sense of Article 65, para. 3(*) of the Customs Code No. 13/1993 R.L. If "NO", go to box 8 <span style="float: right;">Enter X where applicable</span> <div style="text-align: right;"> <input type="checkbox"/> YES <input type="checkbox"/> NO         </div> (b) Did the relationship INFLUENCE the price of the imported goods? <div style="text-align: right;"> <input type="checkbox"/> YES <input type="checkbox"/> NO         </div> (c) (Optional) Does the transaction value of the imported goods CLOSELY APPROXIMATE to a value mentioned in Article 66, paras. 4 and 5 of the Customs Code No. 13/1993 R.L. <div style="text-align: right;"> <input type="checkbox"/> YES <input type="checkbox"/> NO         </div>	
8 (a) Are there any RESTRICTIONS as to the disposition or use of the goods by the buyer, other than restrictions which <ul style="list-style-type: none"> <li>- are imposed or required by law or by the public authorities in the Community,</li> <li>- limit the geographical area in which the goods may be resold, or</li> <li>- do not substantially affect the value of the goods?</li> </ul> <div style="text-align: right;"> <input type="checkbox"/> YES <input type="checkbox"/> NO         </div> (b) Is the sale or price subject to some CONDITION or CONSIDERATION for which a value cannot be determined with respect to the goods being valued? <div style="text-align: right;"> <input type="checkbox"/> YES <input type="checkbox"/> NO         </div> <i>Specify the nature of the restrictions, conditions or considerations as appropriate.</i> <i>If the value of conditions or considerations can be determined, indicate the amount in box 11(b) overleaf:</i>	
9 (a) Are any ROYALTIES and LICENCE FEES related to the imported goods payable either directly or indirectly by the buyer as a condition of the sale? <div style="text-align: right;"> <input type="checkbox"/> YES <input type="checkbox"/> NO         </div> (b) Is the sale subject to an arrangement under which part of the proceeds of any subsequent RESALE, DISPOSAL or USE accrues directly or indirectly to the seller? <div style="text-align: right;"> <input type="checkbox"/> YES <input type="checkbox"/> NO         </div> <i>If "YES" to either of these questions, specify conditions and, if possible, indicate the amounts in boxes 15 and 16 overleaf:</i>	

**\* PERSONS SHALL BE DEEMED TO BE RELATED ONLY IF:**

- (a) they are officers or directors of one another's businesses;
- (b) they are legally recognised partners in business;
- (c) they are employer and employee;
- (d) any person directly or indirectly owns, controls or holds 5% or more of the outstanding voting stock or shares of both of them;
- (e) one of them directly or indirectly controls the other;
- (f) both of them are directly or indirectly controlled by a third person;
- (g) together they directly or indirectly control a third person; or
- (h) they are members of the same family.

10(a) Number of additional D.V.1. Bis sheets appended

10(b) Place :

Date :

Signature :

A. For official use		Item . . . . .	Item . . . . .	Item . . . . .
A. Basis of calculation	11 (a) Net price in CURRENCY OF INVOICE (Price actually paid or price payable for settlement at the material time for valuation for customs purposes) . . . . .			
	(b) Indirect payments - see box 8(b) <i>overleaf</i> . . . . . (rate of exchange _____)			
	12 Total A in NATIONAL CURRENCY . . . . .			
B. ADDITIONS: Costs in NATIONAL CURRENCY NOT INCLUDED in A above -  QUOTE BELOW previous relevant Customs decisions, if any:	13 Costs incurred by the buyer:			
	(a) commissions, except buying commissions . . . . .			
	(b) brokerage . . . . .			
	(c) containers and packing . . . . .			
	14 Goods and services supplied by the buyer free of charge or at reduced cost for use in connection with the production and sale for export of the imported goods:  The values shown represent an apportionment where appropriate			
	(a) materials, components, parts and similar items incorporated in the imported goods . . . . .			
	(b) tools, dies, moulds and similar items used in the production of the imported goods . . . . .			
	(c) materials consumed in the production of the imported goods . .			
	(d) engineering, development, artwork, design work, and plans and sketches undertaken elsewhere than in the Community and necessary for the production of the imported goods . . . . .			
	15 Royalties and licence fees - see box 9(a) <i>overleaf</i> . . . . .			
	16 Proceeds of any subsequent resale, disposal or use accruing to the seller - see box 9(b) <i>overleaf</i> . . . . .			
	17 Costs of delivery to _____ (place of introduction)			
	(a) transport . . . . .			
	(b) loading and handling charges . . . . .			
(c) insurance . . . . .				
18 Total B . . . . .				
C. DEDUCTIONS: Costs in NATIONAL CURRENCY INCLUDED in A above -	19 Costs of transport after importation . . . . .			
	20 Charges for construction, erection, assembly, maintenance or technical assistance undertaken after importation . . . . .			
	21 Other charges ( <i>specify</i> ) . . . . .			
	22 Customs duties and taxes payable in the Community by reason of the importation or sale of the goods . . . . .			
	23 Total C . . . . .			
24 VALUE DECLARED (A + B - C) . . . . .				

Where amounts are payable in FOREIGN CURRENCY, indicate in this section the amount in foreign currency and the rate of exchange by reference each relevant element and item.

Reference

Amount

Rate of exchange