

▼ **M10***ANNEX 22***Invoice declaration**

The invoice declaration, the text of which is given below, must be made out in accordance with the footnotes. However, the footnotes do not have to be reproduced.

*Spanish Version*

El exportador de los productos incluidos en el presente documento (autorización aduanera n.º . . . <sup>(1)</sup>) declara que, salvo indicación en sentido contrario, estos productos gozan de un origen preferencial . . . <sup>(2)</sup>.

*Danish Version*

Eksportøren af varer, der er omfattet af nærværende dokument (toldmyndighedernes tilladelse nr. . . . <sup>(1)</sup>), erklærer, at varerne, medmindre andet tydeligt er angivet, har præferenceoprindelse i . . . <sup>(2)</sup>.

*German Version*

Der Ausführer (Ermächtigter Ausführer; Bewilligungs-Nr. . . . <sup>(1)</sup>) der Waren, auf die sich dieses Handelspapier bezieht, erklärt, daß diese Waren, soweit nicht anderes angegeben, präferenzbegünstigte . . . <sup>(2)</sup> Ursprungswaren sind.

*Greek Version*

Ο εξαγωγέας των προϊόντων που καλύπτονται από το παρόν έγγραφο (άδεια τελωνείου υπ' αριθ. . . . <sup>(1)</sup>) δηλώνει ότι, εκτός εάν δηλώνεται σαφώς άλλως, τα προϊόντα αυτά είναι προσημοσιαικής καταγωγής . . . <sup>(2)</sup>.

*English Version*

The exporter of the products covered by this document (customs authorization No . . . <sup>(1)</sup>) declares that, except where otherwise clearly indicated, these products are of . . . <sup>(2)</sup> preferential origin.

*French Version*

L'exportateur des produits couverts par le présent document (autorisation douanière n.º . . . <sup>(1)</sup>) déclare que, sauf indication claire du contraire, ces produits ont l'origine préférentielle . . . <sup>(2)</sup>.

*Italian Version*

L'esportatore delle merci contemplate nel presente documento (autorizzazione doganale n. . . . <sup>(1)</sup>) dichiara che, salvo indicazione contraria, le merci sono di origine preferenziale . . . <sup>(2)</sup>.

*Dutch Version*

De exporteur van de goederen waarop dit document van toepassing is (douanevergunning nr. . . . <sup>(1)</sup>), verklaart dat, behoudens uitdrukkelijke andersluidende vermelding, deze goederen van preferentiële . . . oorsprong zijn <sup>(2)</sup>.

*Portuguese Version*

O abaixo assinado, exportador dos produtos cobertos pelo presente documento (autorização aduaneira n.º . . . <sup>(1)</sup>), declara que, salvo expressamente indicado em contrário, estes produtos são de origem preferencial . . . <sup>(2)</sup>.

*Finnish Version*

Tässä asiakirjassa mainittujen tuotteiden viejä (tullin lupan:o . . . <sup>(1)</sup>) ilmoittaa, että nämä tuotteet ovat, ellei toisin ole selvästi merkitty, etuuskohteluun oikeutettuja . . . alkuperätuotteita <sup>(2)</sup>.

*Swedish Version*

Exportören av de varor som omfattas av detta dokument (tullmyndighetens tillstånd nr. . . . <sup>(1)</sup>) försäkrar att dessa varor, om inte annat tydligt markerats, har förmånsberättigande . . . ursprung <sup>(2)</sup>.

▼ **M10**►<sup>(1)</sup> *Czech version*

Vývozce výrobků uvedených v tomto dokumentu (číslo povolení ... (1)) prohlašuje, že kromě zřetelně označených, mají tyto výrobky preferenční původ v ... (2).

*Estonian version*

Käesoleva dokumendiga hõlmatud toodete eksportija (tolliameti kinnitus nr ... (1)) deklareerib, et need tooted on ... (2) sooduspäritoluga, välja arvatud juhul kui on selgelt näidatud teisiti.

*Latvian version*

Eksportētājs produktiem, kuri ietverti šajā dokumentā (muitas pilnvara Nr. ... (1)), deklarē, ka, izņemot tur, kur ir citādi skaidri noteikts, šiem produktiem ir priekšrocību izcelsme no ... (2).

*Lithuanian version*

Šiame dokumente išvardintų prekių eksportuotojas (muitinės liudijimo Nr. ... (1)) deklaruoja, kad, jeigu kitaip nenurodyta, tai yra ... (2) preferencinės kilmės prekės.

*Hungarian version*

A jelen okmányban szereplő áruk exportőre (vámfelhatalmazási szám: ... (1)) kijelentem, hogy eltérő jelzés hiányában az áruk kedvezményes ... (2) származásúak.

*Maltese version*

L-esportatur tal-prodotti koperti b'dan id-dokument (awtorizzazzjoni tad-dwana nru. ... (1)) jiddikjara li, hlief fejn indikat b'mod ċar li mhux hekk, dawn il-prodotti huma ta' oriġini preferenzjali ... (2).

*Polish version*

Eksporter produktów objętych tym dokumentem (upoważnienie władz celnych nr ... (1)) deklaruje, że z wyjątkiem gdzie jest to wyraźnie określone, produkty te mają ... (2) preferencyjne pochodzenie.

*Slovenian version*

Izvoznik blaga, zajetega s tem dokumentom (pooblastilo carinskih organov št ... (1)) izjavlja, da, razen če ni drugače jasno navedeno, ima to blago preferencialno ... (2) poreklo.

*Slovak version*

Vývozca výrobkov uvedených v tomto doklade (číslo povolenia ... (1)) vyhlasuje, že okrem zreteľne označených, majú tieto výrobky preferenčný pôvod v ... (2). ◀

►<sup>(1)</sup> *Bulgarian version*

Износителят на продуктите, обхванати от този документ (митническо разрешение № .... (1)), декларира, че освен където ясно е отбелязано друго, тези продукти са с ... предпочитан произход (2).

*Romanian version*

Exportatorul produselor ce fac obiectul acestui document (autorizația vamală nr... (1)) declară că, exceptând cazul în care în mod expres este indicat altfel, aceste produse sunt de origine preferențială... (2). ◀

.....  
(Place and date) (3)

.....  
(Signature of the exporter, in addition the name of the person signing the declaration has to be indicated in clear script) (4)

(1) When the invoice declaration is made out by an approved exporter, the authorization number of the approved exporter must be entered in this space. When the invoice declaration is not made out by an approved exporter, the words in brackets shall be omitted or the space left blank.

(2) Origin of products to be indicated. When the invoice declaration relates, in whole or in part, to products originating in Ceuta and Melilla, the exporter must clearly indicate them in the document on which the declaration is made out by means of the symbol "CM".

(3) These indications may be omitted if the information is contained on the document itself.

(4) See Article 117 (5). In cases where the exporter is not required to sign, the exemption of signature also implies the exemption of the name of the signatory.



## ANNEX 23

## INTERPRETATIVE NOTES ON CUSTOMS VALUE

First column	Second column
Reference to provisions of the Customs Code	Notes
Article 29 (1)	<p>The price actually paid or payable refers to the price for the imported goods. Thus the flow of dividends or other payments from the buyer to the seller that do not relate to the imported goods are not part of the customs value.</p>
Article 29 (1) (a), third indent	<p>An example of such restriction would be the case where a seller requires a buyer of automobiles not to sell or exhibit them prior to a fixed date which represents the beginning of a model year.</p>
Article 29 (1) (b)	<p>Some examples of this include:</p> <ul style="list-style-type: none"> <li>(a) the seller establishes the price of the imported goods on condition that the buyer will also buy other goods in specified quantities (SIC! quantities);</li> <li>(b) the price of the import goods is dependent upon the price or prices at which the buyer of the imported goods sells other goods to the seller of the imported goods;</li> <li>(c) the price is established on the basis of a form of payment extraneous to the imported goods, such as where the imported goods are semi-finished goods which have been provided by the seller on condition that he will receive a specified quantity of the finished goods.</li> </ul> <p>However, conditions or considerations relating to the production or marketing of the imported goods shall not result in rejection of the transaction value. For example, the fact that the buyer furnishes the seller with engineering and plans undertaken in the country of importation shall not result in rejection of the transaction value for the purposes of Article 29 (1).</p>
Article 29 (2)	<ol style="list-style-type: none"> <li>1. Paragraphs 2 (a) and (b) provide different means of establishing the acceptability of a transaction value.</li> <li>2. Paragraph 2 (a) provides that where the buyer and the seller are related, the circumstances surrounding the sale shall be examined and the transaction value shall be accepted as the customs value provided that the relationship did not influence the price. It is not intended that there should be an examination of the circumstances in all cases where the buyer and the seller are related. Such examination will only be required where there are doubts about the acceptability of the price. Where the customs authorities have no doubts about the acceptability of the price, it should be accepted without requesting further information from the declarant. For example, the customs authorities may have previously examined the relationship, or it may already have detailed information concerning the buyer and the seller, and may already be satisfied from such examination or information that the relationship did not influence the price.</li> <li>3. Where the customs authorities are unable to accept the transaction value without further inquiry, they should give the declarant an opportunity to supply such further detailed information as may be necessary to enable it to examine the circumstances surrounding the sale, in this context, the customs authorities should be prepared to examine relevant aspects of the transaction, including the way in which the buyer and seller organize their commercial relations and the way in which the price in question was arrived at, in order to determine whether the relationship influenced the price. Where it can be shown that the buyer and seller, although related under the provisions of Article 143 of this Regulation, buy from and sell to each other as if they were not related, this would demonstrate that the price had not been influenced by the relationship. As an</li> </ol>

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First column	Second column
Reference to provisions of the Customs Code	Notes
	<p>example of this, if the price had been settled in a manner consistent with the normal pricing practices of the industry in question or with the way the seller settles prices for sales to buyers who are not related to him, this would demonstrate that the price had not been influenced by the relationship. As a further example, where it is shown that the price is adequate to ensure recovery of all costs plus a profit which is representative of the firm's overall profit realized over a representative period of time (e.g. on an annual basis) in sales of goods of the same class or kind, this would demonstrate that the price had not been influenced.</p> <p>4. Paragraph 2 (b) provides an opportunity for the declarant to demonstrate that the transaction value closely approximates to a 'test' value previously accepted by the customs authorities and is therefore acceptable under the provisions of Article 29. Where a test under paragraph 2 (b) is met, it is not necessary to examine the question of influence under paragraph 2 (a). If the customs authorities already have sufficient information to be satisfied, without further detailed inquiries, that one of the tests provided in paragraph 2 (b) has been met, there is no reason for them to require the declarant to demonstrate that the test can be met.</p>
Article 29 (2) (b)	<p>A number of factors must be taken into consideration in determining whether one value 'closely approximates' to another value. These factors include the nature of the imported goods, the nature of the industry itself, the season in which the goods are imported, and, whether the difference in values is commercially significant. Since these factors may vary from case to case, it would be impossible to apply a uniform standard such as a fixed percentage, in each case. For example, a small difference in value in a case involving one type of goods could be unacceptable while a large difference in a case involving another type of goods might be acceptable in determining whether the transaction value closely approximates to the 'test' values set forth in Article 29 (2) (b).</p>
Article 29 (3) (a)	<p>An example of an indirect payment would be the settlement by the buyer, whether in whole or in part, of a debt owed by the seller.</p>
<p>Article 30 (2) (a)</p> <p>Article 30 (2) (b)</p>	<p>1. In applying these provisions, the customs authorities shall, where possible, use a sale of identical or similar goods, as appropriate, at the same commercial level and in substantially the same quantity as the goods being valued. Where no such sale is found, a sale of identical or similar goods, as appropriate, that takes place under any one of the following three conditions may be used:</p> <p>(a) a sale at the same commercial level but in a different quantity;</p> <p>(b) a sale at a different commercial level but in substantially the same quantity; or</p> <p>(c) a sale at a different commercial level and in a different quantity.</p> <p>2. Having found a sale under any one of these three conditions adjustments will then be made, as the case may be, for:</p> <p>(a) quantity factors only;</p> <p>(b) commercial (SIC! commercial) level factors only; or</p> <p>(c) both commercial level and quantity factors.</p> <p>► <u>C1</u> ◀</p> <p>4. A condition for adjustment because of different commercial levels or different quantities is that such adjustment, whether it leads to an increase or a decrease in the value, be made only on the basis of demonstrated evidence that clearly establishes the reasonableness and accuracy of the adjustment, e.g. valid price lists containing prices referring to different levels or different quantities. As an example of this, if the imported goods being valued consist of a</p>

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	<p>shipment of 10 units and the only identical or similar imported goods, as appropriate, for which a transaction value exists involved a sale of 500 units, and it is recognized that the seller grants quantity discounts, the required adjustment may be accomplished by resorting to the seller's price list and using that price applicable to a sale of 10 units. This does not require that a sale had to have been made in quantities of 10 as long as the price list has been established as being bona fide through sales at other quantities. In the absence of such an objective measure, however, the determination of a customs value under the provisions of Article 30 (2) (a) and (b) is not appropriate.</p>
Article 30 (2) (d)	<ol style="list-style-type: none"> <li data-bbox="597 659 1218 947">1. As a general rule, customs value is determined under these provisions on the basis of information readily available in the Community. In order to determine a computed value, however, it may be necessary to examine the cost of producing the goods being valued and other information which has to be obtained from outside the Community. Furthermore, in most cases the producer of the goods will be outside the jurisdiction of the authorities of the Member States. The use of the computed value method will generally be limited to those cases where the buyer and seller are related, and the producer is prepared to supply to the authorities of the country of importation the necessary costings and to provide facilities for any subsequent verification which may be necessary.</li> <li data-bbox="597 961 1218 1129">2. The 'cost or value' referred to in Article 30 (2) (d), first indent, is to be determined on the basis of information relating to the production of the goods being valued supplied by or on behalf of the producer. It is to be based upon the commercial accounts of the producer, provided that such accounts are consistent with the generally accepted accounting principles applied in the country where the goods are produced.</li> <li data-bbox="597 1144 1218 1312">3. The 'amount for profit and general expenses' referred to in Article 30 (2) (d), second indent, is to be determined on the basis of information supplied by or on behalf of the producer unless his figures are inconsistent with those 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 the country of importation.</li> <li data-bbox="597 1327 1218 1375">4. No cost or value of the elements referred to in this Article shall be counted twice in determining the computed value.</li> <li data-bbox="597 1390 1218 1990">5. It should be noted in this context that the 'amount for profit and general expenses' has to be taken as a whole. It follows that if, in any particular case, the producer's profit figure is low and his general expenses are high, his profit and general expenses taken together may nevertheless be consistent with that usually reflected in sales of goods of the same class or kind. Such a situation might occur, for example, if a product were being launched in the Community and the producer accepted a nil or low profit to offset high general expenses associated with the launch. Where the producer can demonstrate that he is taking a low profit on his sales of the imported goods because of particular commercial circumstances, his actual profit figures should be taken into account provided that he has valid commercial reasons to justify them and his pricing policy reflects usual pricing policies in the branch of industry concerned. Such a situation might occur, for example, where producers have been forced to lower prices temporarily because of an unforeseeable drop in demand, or where they sell goods to complement a range of goods being produced in the country of importation and accept a low profit to maintain competitiveness (SIC! competitiveness). Where the producer's own figures for profit and general expenses are not consistent with those 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 the country of importation, the amount for profit and general expenses may be based upon relevant information other</li> </ol>

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	<p>than that supplied by or on behalf of the producer of the goods.</p> <p>6. Whether certain goods are 'of the same class or kind' as other goods must be determined on a case-by-case basis with reference to the circumstances involved. In determining the usual profits and general expenses under the provisions of Article 30 (2) (d), sales for export to the country of importation of the narrowest group or range of goods, which includes the goods being valued, for which the necessary information can be provided, should be examined. For the purposes of Article 30 (2) (d), 'goods of the same class or kind' must be from the same country as the goods being valued.</p>
Article 31 (1)	<p>1. Customs values determined under the provisions of Article 31 (1) should, to the greatest extent possible, be based on previously determined customs values.</p> <p>2. The methods of valuation to be employed under Article 31 (1) should be those laid down in Articles 29 and 30 (2), but a reasonable flexibility in the application of such methods would be in conformity with the aims and provisions of Article 31 (1).</p> <p>3. Some examples of reasonable flexibility are as follows:</p> <p>(a) <i>identical goods</i> — the requirement that the identical goods should be exported at or about the same time as the goods being valued could be flexibly interpreted; identical imported goods produced in a country other than the country of exportation of the goods being valued could be the basis for customs valuation; customs values of identical imported goods already determined under the provisions of Articles 30 (2) (c) and (d) could be used;</p> <p>(b) <i>similar goods</i> — the requirement that the similar goods should be exported at or about the same time as the goods being valued could be flexibly interpreted; similar imported goods produced in a country other than the country of exportation of the goods being valued could be the basis for customs valuation; customs values of similar imported goods already determined under the provisions of Articles 30 (2) (c) and (d) could be used;</p> <p>(c) <i>deductive method</i> — the requirement that the goods shall have been sold in the 'condition as imported' in Article 152 (1) (a) of this Regulation could be flexibly interpreted; the '90 days' requirement could be administered flexibly.</p>
Article 32 (1) (b) (ii)	<p>1. There are two factors involved in the apportionment of the elements specified in Article 32 (1) (b) (ii) to the imported goods — the value of the element itself and the way in which that value is to be apportioned to the imported goods. The apportionment of these elements should be made in reasonable manner appropriate to the circumstances and in accordance with generally accepted accounting principles.</p> <p>2. Concerning the value of the element, if the buyer acquires the element from a seller not related to him at a given cost, the value of the element is that cost. If the element was produced by the buyer or by a person related to him, its value would be the cost of producing it. If the element had been previously used by the buyer, regardless of whether it had been acquired or produced by him, the original cost of acquisition or production would have to be adjusted downwards to reflect its use in order to arrive at the value of the element.</p> <p>3. Once a value has been determined for the element, it is necessary to apportion that value to the imported goods. Various possibilities exist. For example, the value might be apportioned to the first shipment, if the buyer wishes to pay duty on the entire value at one time. As another example, he may request that the value be apportioned over the number of units produced up to the time of the first shipment. As a further example, he may request that the value</p>

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Reference to provisions of the Customs Code	Notes
	<p>be apportioned over the entire anticipated production where contracts or firm commitments exist for that production. The method of apportionment used will depend upon the documentation provided by the buyer.</p> <p>4. As an illustration of the above, a buyer provides the producer with a mould to be used in the production of the imported goods and contracts with him to buy 10 000 units. By the time of arrival of the first shipment of 1 000 units, the producer has already produced 4 000 units. The buyer may request the customs authorities to apportion the value of the mould over 1 000, 4 000 or 10 000 units.</p>
Article 32 (1) (b) (iv)	<ol style="list-style-type: none"> <li>1. Additions for the elements specified in Article 32 (1) (b) (iv) should be based on objective and quantifiable data. In order to minimize the burden for both the declarant and customs authorities in determining the values to be added, data readily available in the buyer's commercial record system should be used insofar as possible.</li> <li>2. For those elements supplied by the buyer which were purchased or leased by the buyer, the addition would be the cost of the purchase or the lease. No addition shall be made for those elements available in the public domain, other than the cost of obtaining copies of them.</li> <li>3. The ease with which it may be possible to calculate the values to be added will depend on a particular firm's structure and management practice, as well as its accounting methods.</li> <li>4. For example, it is possible that a firm which imports a variety of products from several countries maintains the records of its design centre outside the country of importation in such a way as to show accurately the costs attributable to a given product. In such cases, a direct adjustment may appropriately be made under the provisions of Article 32.</li> <li>5. In another case, a firm may carry the cost of the design centre outside the country of importation as a general overhead expense without allocation to specific products. In this instance, an appropriate adjustment could be made under the provisions of Article 32 with respect to the imported goods by apportioning total design centre costs over total production benefiting from the design centre and adding such apportioned cost on a unit basis to imports.</li> <li>6. Variations in the above circumstances will, of course, require different factors to be considered in determining the proper method of allocation.</li> <li>7. In cases where the production of the element in question involves a number of countries and over a period of time, the adjustment should be limited to the value actually added to that element outside the Community.</li> </ol>
Article 32 (1) (c)	<p>The royalties and licence fees referred to in Article 32 (1) (c) may include, among other things, payments in respect to patents, trademarks and copyrights.</p>
Article 32 (2)	<p>Where objective and quantifiable data do not exist with regard to the additions required to be made under the provisions of Article 32, the transaction value cannot be determined under the provisions of Article 29. As an illustration of this, a royalty is paid on the basis of the price in a sale in the importing country of a litre of a particular product that was imported by the kilogram and made up into a solution after importation. If the royalty is based partially on the imported goods and partially on other factors which have nothing to do with the imported goods (such as when the imported goods are mixed with domestic ingredients and are no longer separately identifiable, or when the royalty cannot be distinguished from special financial arrangements between the buyer and the seller), it would be inappropriate to attempt to make an addition for the royalty. However, if the amount</p>

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Reference to provisions of the Customs Code	Notes
	of this royalty is based only on the imported goods and can be readily quantified, an addition to the price actually paid or payable can be made.

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►C1 Reference to provisions of the Customs Code Implementing Provisions ◀	►C1 Notes ◀
Article 143 (1) (e)	One person shall be deemed to control another when the former is legally or operationally in a position to exercise restraint or direction over the latter.

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Article 150 (1) Article 151 (1)	The expression 'and/or' allows the flexibility to use the sales and make the necessary adjustments in any one of the three conditions described in paragraph 1 of the interpretative note to Articles 30 (2) (a) and (b)
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Article 152 (1) (a) (i)	<ol style="list-style-type: none"> <li>The words 'profit and general expenses' should be taken as a whole. The figure for the purposes of this deduction should be determined on the basis of information supplied by the declarant unless his figures are inconsistent with those obtaining in sales in the country of importation of imported goods of the same class or kind. Where the declarant's figures are inconsistent with such figures, the amount for profit and general expenses may be based upon relevant information other than that supplied by the declarant.</li> <li>In determining either the commissions or the usual profits and general expenses under this provision, the question whether certain goods are of the same class or kind as other goods must be determined on a case-by-case basis by reference to the circumstances involved. Sales in the country of importation of the narrowest group or range of imported goods of the same class or kind, which includes the goods being valued, for which the necessary information can be provided, should be examined. For the purposes of this provision, 'goods of the same class or kind' includes goods imported from the same country as the goods being valued as well as goods imported from other countries.</li> </ol>
Article 152 (2)	<ol style="list-style-type: none"> <li>Where this method of valuation is used, deductions made for the value added by further processing shall be based on objective and quantifiable data relating to the cost of such work. Accepted industry formulas, recipes, methods of construction, and other industry practices would form the basis of the calculations.</li> <li>This method of valuation would normally not be applicable when, as a result of the further processing, the imported goods lose their identity. However, there can be instances where, although the identity of the imported goods is lost, the value added by the processing can be determined accurately without unreasonable difficulty.</li> </ol> <p>On the other hand, there can also be instances where the imported goods maintain their identity but form such a minor element in the goods sold in the country of importation that the use of this valuation method would be unjustified. In view of the above, each situation of this type must be considered on a case-by-case basis.</p>



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► <u>C1</u> Reference to provisions of the Customs Code Implementing Provisions ◀	► <u>C1</u> Notes ◀																																													
Article 152 (3)	<p>1. As an example of this, goods are sold from a price list which grants favourable unit prices for purchases made in larger quantities.</p> <table border="1" data-bbox="630 474 1222 890"> <thead> <tr> <th data-bbox="630 474 816 585">Sale quantity</th> <th data-bbox="816 474 922 585">Unit price</th> <th data-bbox="922 474 1114 585">Number of sales</th> <th data-bbox="1114 474 1222 585">Total quantity sold at each price</th> </tr> </thead> <tbody> <tr> <td data-bbox="630 585 816 697">1 to 10 units</td> <td data-bbox="816 585 922 697">100</td> <td data-bbox="922 585 1114 697">10 sales of 5 units Five sales of 3 units</td> <td data-bbox="1114 585 1222 697">65</td> </tr> <tr> <td data-bbox="630 697 816 758">11 to 25 units</td> <td data-bbox="816 697 922 758">95</td> <td data-bbox="922 697 1114 758">Five sales of 11 units</td> <td data-bbox="1114 697 1222 758">55</td> </tr> <tr> <td data-bbox="630 758 816 890">Over 25 units</td> <td data-bbox="816 758 922 890">90</td> <td data-bbox="922 758 1114 890">One sale of 30 units One sale of 50 units</td> <td data-bbox="1114 758 1222 890">80</td> </tr> </tbody> </table> <p>The greatest number of units sold at a price is 80; therefore, the unit price in the greatest aggregate quantity is 90.</p> <p>2. As another example of this, two sales occur. In the first sale 500 units are sold at a price of 95 currency units each. In the second sale 400 units are sold at a price of 90 currency units each. In this example, the greatest number of units sold at a particular price is 500; therefore, the unit price in the greatest aggregate quantity is 95.</p> <p>3. A third example would be the following situation where various quantities are sold at various prices</p> <p>(a) <b>Sales</b></p> <table data-bbox="662 1241 1105 1528"> <thead> <tr> <th data-bbox="662 1241 1019 1268"><i>Sale quantity</i></th> <th data-bbox="1019 1241 1105 1268"><i>Unit price</i></th> </tr> </thead> <tbody> <tr><td data-bbox="662 1293 1019 1320">40 units</td><td data-bbox="1019 1293 1105 1320">100</td></tr> <tr><td data-bbox="662 1329 1019 1356">30 units</td><td data-bbox="1019 1329 1105 1356">90</td></tr> <tr><td data-bbox="662 1365 1019 1392">15 units</td><td data-bbox="1019 1365 1105 1392">100</td></tr> <tr><td data-bbox="662 1400 1019 1428">50 units</td><td data-bbox="1019 1400 1105 1428">95</td></tr> <tr><td data-bbox="662 1436 1019 1463">25 units</td><td data-bbox="1019 1436 1105 1463">105</td></tr> <tr><td data-bbox="662 1472 1019 1499">35 units</td><td data-bbox="1019 1472 1105 1499">90</td></tr> <tr><td data-bbox="662 1507 1019 1535">5 units</td><td data-bbox="1019 1507 1105 1535">100</td></tr> </tbody> </table> <p>(b) <b>Total</b></p> <table data-bbox="662 1614 1105 1787"> <thead> <tr> <th data-bbox="662 1614 1019 1642"><i>Total quantity sold</i></th> <th data-bbox="1019 1614 1105 1642"><i>Unit price</i></th> </tr> </thead> <tbody> <tr><td data-bbox="662 1667 1019 1694">65</td><td data-bbox="1019 1667 1105 1694">90</td></tr> <tr><td data-bbox="662 1703 1019 1730">50</td><td data-bbox="1019 1703 1105 1730">95</td></tr> <tr><td data-bbox="662 1738 1019 1766">60</td><td data-bbox="1019 1738 1105 1766">100</td></tr> <tr><td data-bbox="662 1774 1019 1801">25</td><td data-bbox="1019 1774 1105 1801">105</td></tr> </tbody> </table> <p>In this example, the greatest number of units sold at a particular price is 65; therefore, the unit price in the greatest aggregate quantity is 90.</p>				Sale quantity	Unit price	Number of sales	Total quantity sold at each price	1 to 10 units	100	10 sales of 5 units Five sales of 3 units	65	11 to 25 units	95	Five sales of 11 units	55	Over 25 units	90	One sale of 30 units One sale of 50 units	80	<i>Sale quantity</i>	<i>Unit price</i>	40 units	100	30 units	90	15 units	100	50 units	95	25 units	105	35 units	90	5 units	100	<i>Total quantity sold</i>	<i>Unit price</i>	65	90	50	95	60	100	25	105
Sale quantity	Unit price	Number of sales	Total quantity sold at each price																																											
1 to 10 units	100	10 sales of 5 units Five sales of 3 units	65																																											
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50 units	95																																													
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65	90																																													
50	95																																													
60	100																																													
25	105																																													

*ANNEX 24***APPLICATION OF GENERALLY ACCEPTED ACCOUNTING PRINCIPLES FOR THE DETERMINATION OF CUSTOMS VALUE**

1. 'Generally accepted accounting principles' refers to the recognized consensus or substantial authoritative support within a country at a particular time as to which economic resources and obligations should be recorded as assets and liabilities, which changes in assets and liabilities should be recorded, how the assets and liabilities and changes in them should be measured, what information should be disclosed and how it should be disclosed, and which financial statements should be prepared. These standards may be broad guidelines of general application as well as detailed practices and procedures.
2. For the purposes of the application of the customs valuation provisions, the customs administration concerned shall utilize information prepared in a manner consistent with generally accepted accounting principles in the country which is appropriate for the Article in question. For example, the determination of usual profit and general expenses under the provisions of Article 152 (1) (a) (i) of this Regulation would be carried out utilizing information prepared in a manner consistent with generally accepted accounting principles of the country of importation. On the other hand, the determination of usual profit and general expenses under the provisions of Article 30 (2) (d) of the Code would be carried out utilizing information prepared in a manner consistent with generally accepted accounting principles of the country of production. As a further example, the determination of an element provided for in Article 32 (1) (b) (ii) of the Code undertaken in the country of importation would be carried out utilizing information in a manner consistent with the generally accepted accounting principles of that country.

▼ **M22**

## ANNEX 25

**AIR TRANSPORT COSTS TO BE INCLUDED IN THE CUSTOMS VALUE**

1. The following table shows:

- (a) third countries listed by continents and zones <sup>(1)</sup> (column 1).
  - (b) the percentages which represent the part of the air transport costs from a given third country to the EC to be included in the customs value (column 2).
2. When goods are shipped from countries or from airports not included in the following table, other than the airports referred to in paragraph 3, the percentage given for the airport nearest to that of departure shall be taken.
3. As regards the French overseas departments of Guadeloupe, Guyana, Martinique and Reunion, of which territories the airports are not included in the table, the following rules shall apply:
- (a) for goods shipped direct to those departments from third countries, the whole of the air transport cost is to be included in the customs value;
  - (b) for goods shipped to the European part of the Community from third countries and transhipped or unloaded in one of those departments, only the air transport costs which would have been incurred for carrying the goods only as far as the place of transhipment or unloading are to be included in the customs value;
  - (c) for goods shipped to those departments from third countries and transhipped or unloaded in an airport in the European part of the Community, the air transport costs to be included in the customs value are those which result from the application of the percentages given in the following table to the costs which would have been incurred for carrying the goods from the airport of departure to the airport of transhipment or unloading.

The transhipment or unloading shall be certified by an appropriate endorsement by the customs authorities on the air waybill or other air transport document, with the official stamp of the office concerned; failing this certification the provisions of the last subparagraph of Article 163(6) of this Regulation shall apply.

1	2
Zone (country) of departure (third country)	Percentages of the air transport costs to be included in the customs value for zone of arrival EC
<b>America</b>	
<i>Zone A</i>	70
<b>Canada:</b> Gander, Halifax, Moncton, Montreal, Ottawa, Quebec, Toronto, (other airports see zone B )	
<b>Greenland</b>	
<b>United States of America:</b> 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, Pittsburg, St Louis, Washington DC, (other airports see zones B and C)	

<sup>(1)</sup> The percentages are valid for all airports in a given country unless specific airports of departure are indicated.

▼ **M22**

1	2
Zone (country) of departure (third country)	Percentages of the air transport costs to be included in the customs value for zone of arrival EC
<i>Zone B</i>	78
<p><b>Canada:</b> Edmonton, Vancouver, Winnipeg, (other airports see zone A)</p> <p><b>United States of America:</b> Albuquerque, Austin, Billings, Dallas, Denver, Houston, Las Vegas, Los Angeles, Miami, Oklahoma, Phoenix, Portland, Puerto Rico, Salt Lake City, San Francisco, Seattle, (other airports see zones A and C)</p> <p><b>Central America</b> (all countries)</p> <p><b>South America</b> (all countries)</p>	
<i>Zone C</i>	89
<p><b>United States of America:</b> Anchorage, Fairbanks, Honolulu, Juneau, (other airports see zones A and B)</p> <p><b>Africa</b></p>	
<i>Zone D</i>	33
Algeria, Egypt, Libya, Morocco, Tunisia	
<i>Zone E</i>	50
Benin, Burkina Faso, Cameroon, Cape Verde, Central African Republic, Chad, Côte d'Ivoire, Djibouti, Ethiopia, Gambia, Ghana, Guinea, Guinea-Bissau, Liberia, Mali, Mauritania, Niger, Nigeria, Senegal, Sierra Leone, Sudan, Togo	
<i>Zone F</i>	61
Burundi, Democratic Republic of Congo, Congo (Brazzaville), Equatorial Guinea, Gabon, Kenya, Rwanda, São Tomé and Príncipe, Seychelles, Somalia, St. Helena, Tanzania, Uganda	
<i>Zone G</i>	74
Angola, Botswana, Comoros, Lesotho, Madagascar, Malawi, Mauritius, Mozambique, Namibia, Republic of South Africa, Swaziland, Zambia, Zimbabwe	
<b>Asia</b>	
<i>Zone H</i>	27
Armenia, Azerbaijan, Georgia, Iran, Iraq, Israel, Jordan, Kuwait, Lebanon, Syria	
<i>Zone I</i>	43
Bahrain, Muscat and Oman, Qatar, Saudi Arabia, United Arab Emirates, Yemen (Arab Republic)	
<i>Zone J</i>	46
Afghanistan, Bangladesh, Bhutan, India, Nepal, Pakistan.	

▼ **M22**

1	2
Zone (country) of departure (third country)	Percentages of the air transport costs to be included in the customs value for zone of arrival EC
<i>Zone K</i> Kazakhstan, Kyrgyzstan, Tajikistan, Turkmenistan, Uzbekistan, Russia: Novosibirsk, Omsk, Perm, Sverdlovsk, (other airports see zones L, M, and O)	57
<i>Zone L</i> Brunei, China, Indonesia, Kampuchea, Laos, Macao, Malaysia, Maldives, Mongolia, Myanmar, Philippines, Singapore, Sri Lanka, Taiwan, Thailand, Vietnam Russia: Irkutsk, Kirensk, Krasnoyarsk, (other airports see zones K, M and O)	70
<i>Zone M</i> Japan, Korea (North), Korea (South) Russia: Khabarovsk, Vladivostok, (other airports see zones K, L and O)	83
<b>Australia and Oceania</b>	
<i>Zone N</i> Australia and Oceania	79
<b>Europe</b>	
<i>Zone O</i> Iceland, Russia: Gorky, Kuibishev, Moscow, Orel, Rostov, Volgograd, Voronej, (other airports see zones K, L and M), Ukraine	30
<i>Zone P</i> Albania, Belarus, Bosnia-Herzegovina, ► <b>M30</b> ————— ◀ Faroe Islands, Former Yugoslav Republic of Macedonia, Moldova, Norway, ► <b>M30</b> ————— ◀ Serbia and Montenegro, Turkey	15
<i>Zone Q</i> Croatia, Switzerland	5

▼ **M27**

## ANNEX 26

## LIST OF GOODS REFERRED TO IN ARTICLE 152(1)(a)a

Simplified procedure for the valuation of certain perishable goods imported on consignment in accordance with Article 30(2)(e) of the Code <sup>(1)</sup>

CN (TARIC) Code	Description of goods	Period of validity
0701 90 50	New potatoes	1.1. to 30.6.
0703 10 19	Onions	1.1. to 31.12.
0703 20 00	Garlic	1.1. to 31.12.
0708 20 00	Beans	1.1. to 31.12.
0709 20 00 10	Asparagus: — green	1.1. to 31.12.
0709 20 00 90	Asparagus: — other	1.1. to 31.12.
0709 60 10	Sweet peppers	1.1. to 31.12.
ex 0714 20	Sweet potatoes, fresh or chilled, whole	1.1. to 31.12.
0804 30 00 90	Pineapples	1.1. to 31.12.
0804 40 00 10	Avocados	1.1. to 31.12.
0805 10 20	Sweet oranges	1.6. to 30.11.
0805 20 10 05	Clementines	1.3. to 31.10.
0805 20 30 05	Monreales and satsumas	1.3. to 31.10.
0805 20 50 07	Mandarins and wilkings	1.3. to 31.10.
0805 20 50 37		
0805 20 70 05	Tangerines and other	1.3. to 31.10.
0805 20 90 05		
0805 20 90 09		
0805 40 00 11	Grapefruit: — white	1.1. to 31.12.
0805 40 00 19	Grapefruit: — pink	1.1. to 31.12.
0805 50 90 11	Limes ( <i>Citrus aurantifolia</i> , <i>Citrus latifolia</i> )	1.1. to 31.12.
0805 50 90 19		
0806 10 10	Table grapes	21.11. to 20.7.
0807 11 00	Watermelons	1.1. to 31.12.

<sup>(1)</sup> Notwithstanding the rules for the interpretation of the combined nomenclature, the wording for the description of the goods is to be considered as having no more than an indicative value, the list of goods being established, within the context of this Annex, by the coverage of the CN and TARIC codes as they exist at the time of adoption of this Regulation. Where ex codes are indicated, the codes and corresponding description shall be read together.

▼ **M27**

CN (TARIC) Code	Description of goods	Period of validity
0807 19 00 10 0807 19 00 30	Amarillo, cuper, honey dew (including Cantalene), Onteniente, Piel de Sapo, (including Verde Liso), Rochet, Tendral, Futuro	1.1. to 31.12.
0807 19 00 91 0807 19 00 99	Other melons	1.1. to 31.12.
0808 20 50 10	Pears: — Nashi ( <i>Pyrus pyrifolia</i> ) — Ya ( <i>Pyrus bretschneideri</i> )	1.5. to 30.6.
0808 20 50 90	Pears: — other	1.5. to 30.6.
0809 10 00	Apricots	1.1. to 30.5. and 1.8. to 31.12.
0809 30 10	Nectarines	1.1. to 10.6. and 1.10. to 31.12.
0809 30 90	Peaches	1.1. to 10.6. and 1.10. to 31.12.
0809 40 05	Plums	1.10. to 10.6.
0810 10 00	Strawberries	1.1. to 31.12.
0810 20 10	Raspberries	1.1. to 31.12.
0810 50 00	Kiwifruit	1.1. to 31.12.

▼B

ANNEX 28

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

<p><b>1 NAME AND ADDRESS OF SELLER (Block Letters)</b></p>	<p><b>FOR OFFICIAL USE</b></p>
<p><b>2 (a) NAME AND ADDRESS OF BUYER (Block Letters)</b></p>	
<p><b>2 (b) NAME AND ADDRESS OF DECLARANT (Block Letters)</b></p>	
<p><b>IMPORTANT NOTE</b> By signing and lodging the declaration the declarant accepts responsibility for the accuracy and completeness of the particulars given on this form and on any continuation sheet lodged with it and the authenticity of any document produced in support. The declarant also accepts responsibility to supply any additional information or document necessary to establish the customs value of the goods.</p>	<p><b>3 Terms of delivery</b></p>
	<p><b>4 Number and date of invoice</b></p>
	<p><b>5 Number and date of contract</b></p>
<p><b>6 Number and date of any previous Customs decision concerning boxes 7 to 9</b></p>	<p><b>Enter X where applicable</b></p>
<p><b>7 (a) Are the buyer and seller RELATED in the sense of Article 143 (*) of Regulation (EEC) No 2454/93?</b> If 'NO', go to box 8.</p>	<p><input type="checkbox"/> YES <input type="checkbox"/> NO</p>
<p><b>(b) Did the relationship INFLUENCE the price of the imported goods?</b></p>	<p><input type="checkbox"/> YES <input type="checkbox"/> NO</p>
<p><b>(c) (reply optional) Does the transaction value of the imported goods CLOSELY APPROXIMATE to a value mentioned in Article 29 (2) (b) of Regulation (EEC) No 2913/92?</b> If 'Yes', give details:</p>	<p><input type="checkbox"/> YES <input type="checkbox"/> NO</p>
<p><b>8 (a) Are there any RESTRICTIONS as to the disposition or use of the goods by the buyer, other than restrictions which:</b> - are imposed or required by law or by the public authorities in the Community, - limit the geographical area in which the goods may be resold, or - do not substantially affect the value of the goods?</p>	<p><input type="checkbox"/> YES <input type="checkbox"/> NO</p>
<p><b>(b) Is the sale or price subject to some CONDITION or CONSIDERATION for which a value cannot be determined with respect to the goods being valued?</b> Specify the nature of the restrictions, conditions or considerations as appropriate:</p>	<p><input type="checkbox"/> YES <input type="checkbox"/> NO</p>
<p>If the value of conditions or considerations can be determined, indicate the amount in box 11 (b).</p>	
<p><b>9 (a) Are any ROYALTIES and LICENCE FEES related to the imported goods payable either directly or indirectly by the buyer as a condition of the sale?</b></p>	<p><input type="checkbox"/> YES <input type="checkbox"/> NO</p>
<p><b>(b) Is the sale subject to an arrangement under which part of the proceeds of any subsequent RESALE, DISPOSAL or USE accrues directly or indirectly to the seller?</b> If 'YES' to either of these questions, specify conditions and, if possible, indicate the amounts in boxes 15 and 16</p>	<p><input type="checkbox"/> YES <input type="checkbox"/> NO</p>
<p><b>(*) NOTES TO BOX 7</b> 1. PERSONS SHALL BE DEEMED TO BE RELATED ONLY IF: (a) they are officers or directors of one another's businesses; (b) they are legally recognized partners in business; (c) they are employer and employees; (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. 2. The fact that the buyer and the seller are related need not preclude the use of a transaction value (see Article 29 (2) of Regulation (EEC) No 2913/92 and the Interpretative Notes on that provision in Annex 23).</p>	<p><b>10 (a) Number of continuation sheets</b> D.V. 1 BIS attached</p> <hr style="border-top: 1px dashed black;"/> <p><b>10 (b) Place:</b> Date: Signature:</p>



▼ **B**

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

▼B

ANNEX 29

EUROPEAN COMMUNITY

CONTINUATION SHEET

D.V. 1 BIS

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

▼B

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

*ANNEX 30***TAG TO BE AFFIXED ON HOLD BAGGAGE CHECKED IN A  
COMMUNITY AIRPORT****(Article 196)****1. CHARACTERISTICS**

The tag referred to in Article 196 shall be designed in such a way as to prevent its re-use.

- (a) This tag shall bear a green stripe of a least 5 mm width along the full length of the two edges of its routing and identification sections.

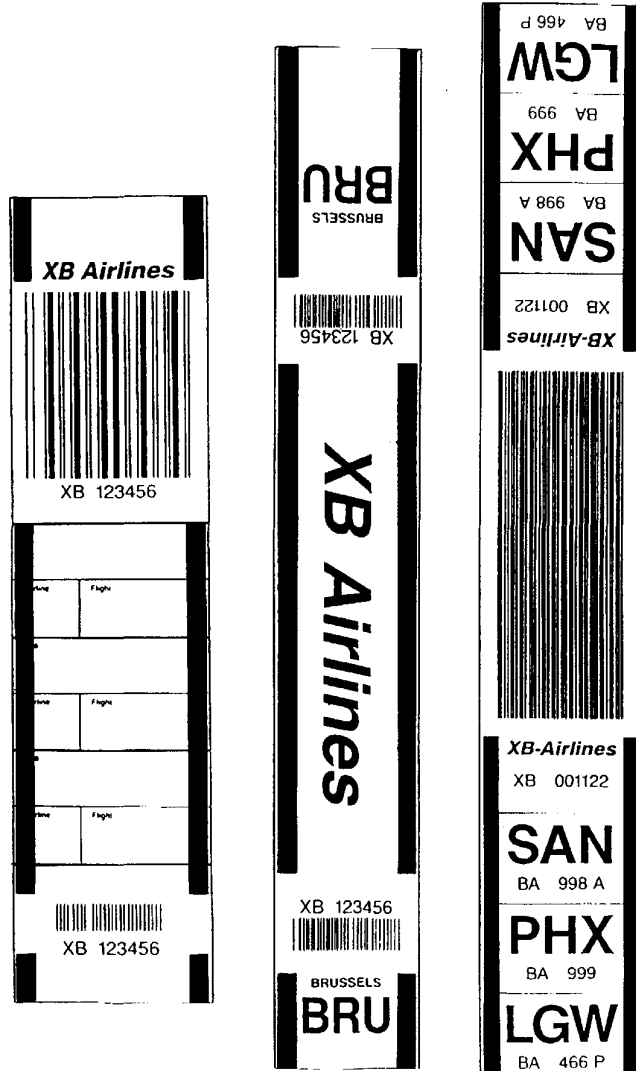
Moreover, these green stripes may extend also to other parts of the baggage tag, with the exception of all areas showing the barcoded tag number which must be printed on an unobscured white background. (See specimens at 2(a))

- (b) For 'expedite baggage', the tag shall be similar to the specified in IATA resolution No 743a with green instead of red stripes along its edges. (See specimen at 2(b))

**▼B**

2. MODELS


a)



▼B

b)

**XB Airlines**



XB 000123

Weight this piece

**EXPEDITE BAGGAGE**

**RUSH**

To \_\_\_\_\_

<small>Airline</small>	<small>Flight</small>

Via \_\_\_\_\_

<small>Airline</small>	<small>Flight</small>

Via \_\_\_\_\_

<small>Airline</small>	<small>Flight</small>

▼ M24

*ANNEX 31* <sup>(1)</sup>

**MODEL OF SINGLE ADMINISTRATIVE DOCUMENT**

**(eight-copy set)**

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<sup>(1)</sup> The technical provisions in respect of the forms and notably their size and colours are detailed in Article 215.

▼ M24

EUROPEAN COMMUNITY					A OFFICE OF DISPATCH/EXPORT	
Copy for the country of dispatch/export	1	2 Consignor/Exporter: No			1 DECLARATION	
	3	6 Consignee: No			3 Forms	4 Loading lists
	5	9 Person responsible for financial settlement: No			5 Items	6 Total packages
	7	10 Country first			7 Reference number	
	10	11 Trading		13 C.A.P.		
	14	14 Declarant/Representative: No			10 Country first destin.	11 Trading country
	15	15 Country of dispatch/export			15 C. disp./exp. Code	17 Country destin. Code
	16	16 Country of origin			a)   b)	a)   b)
	18	18 Identity and nationality of means of transport at departure			19 Cfr.	20 Delivery terms
	21	21 Identity and nationality of active means of transport crossing the border			22 Currency and total amount invoiced	23 Exchange rate
25	25 Mode of transport at the border	26 Inland mode of transport	27 Place of loading	28 Financial and banking data		
29	29 Office of exit			30 Location of goods		
31 Packages and description of goods	31 Packages and description of goods			32 Item No.	33 Commodity Code	
	34 Country origin Code			35 Gross mass (kg)		
	37 P R O C E D U R E			38 Net mass (kg)		39 Quota
	40 Summary declaration/Previous document					
	41 Supplementary units					
44 Additional information/ Documents produced/ Certificates and authorizations	44 Additional information/ Documents produced/ Certificates and authorizations			A: Code		
	46 Statistical value					
47 Calculation of taxes	Type	Tax base	Rate	Amount	MP	48 Deferred payment
						49 Identification of warehouse
Total:						
B ACCOUNTING DETAILS						
50 Principal	50 Principal: No			Signature		C OFFICE OF DEPARTURE
	51 Intended offices of transit (and country)			represented by		Place and date:
52 Guarantee not valid for	52 Guarantee not valid for			Code	53 Office of destination (and country)	
D CONTROL BY OFFICE OF DEPARTURE						
Result:				Stamp:		
Seals affixed: Number:				54 Place and date:		
Identify:				Signature and name of declarant/representative:		
Time limit (date):						
Signature:						



▼ **M24**

E CONTROL BY OFFICE OF DISPATCH/EXPORT