



H. M. CUSTOMS AND EXCISE

FOR OFFICIAL USE

Collector's number and date

WARNING: Importers are advised to read this form and the notes thereto carefully before making their declarations. The form should not be signed before it is fully completed. Any person who furnishes any document or makes any statement relating to Customs which is untrue in any material particular is liable to heavy penalties.

DECLARATION REGARDING GOODS LIABLE TO AD VALOREM DUTY

CERTIFICATE A

(TO BE COMPLETED ONLY BY AN IMPORTER WHO CAN SUBSCRIBE TO CLAUSE 2—OTHERWISE SEE OVERLEAF)

I hereby declare that (Initials and surname of signatory)

1. I am the (status of signatory—see Note 1) of (name of importer) who is the importer of the goods specified in the attached Invoice(s) dated (state how many) and (insert the date of each) amounting in all to

2. the importer is not (a) an agent or broker for the seller; (b) a distributor or concessionaire as defined in Note 3; (c) associated in business with the seller as defined in Note 4; (d) a licensee as defined in Note 5; and no part of the proceeds of any resale, use, or disposal of the goods will accrue either directly or indirectly to the seller or to any person associated in business with him as defined in Note 4;

3. the importer has purchased the goods unconditionally from under contract(s) or order(s) dated for the total amount shown on the said invoice(s), no materials, equipment or services in connection with the supply or production of the goods were provided by or on behalf of the importer or his customer, and no further payment either direct or indirect, with the exception of the charges shown in clause 5 below, has been or will be made by the importer in respect of the goods;

4. when making settlement, any necessary conversion of the amount stated above will be at the current rate of exchange; (if conversion will be on any other basis, or settlement is subject to adjustment on account of fluctuation in the rate of exchange, give particulars and amend this clause as necessary)

5. in addition to the amount stated above only the payments or expenses declared below have been or will be incurred in connection with the production, purchase, importation, disposal or use of the goods, viz:— (see Note 6; if no such payments or expenses are incurred, insert "none")

6. the amount(s) shown on the said invoice(s) or other document(s) include(s) the following items for which I claim that an allowance should be made when arriving at the value for duty, viz:— (if nothing claimed, leave blank)

(Date) (Signature)

NOTES

- 1. Declarations may be made by:— (a) the actual importer if an individual; (b) a partner in the case of a partnership; (c) a director or the secretary in the case of a company incorporated in the United Kingdom under the Companies Act; (d) a person authorised by the law of the appropriate country to sign for the corporation, firm or company in the case of a corporation incorporated by statute in the United Kingdom or abroad, or of a foreign firm or company; (e) any employee duly authorised in writing by one of the aforementioned persons.
2. Any alternatives or words in italics which do not apply should be deleted. Unless all the deletions are initialled by the signatory the certificate will not be accepted. Deletions of two or more lines may be made in the form of a Z with the initials at each end of the deletion.
3. An importer is a "distributor" or "concessionaire" for the purpose of clause 2(b) where there is an oral or written agreement by which the supplier refuses or restricts direct supplies of goods to other importers in the United Kingdom.
4. Two persons are deemed to be associated in business with one another if, whether directly or indirectly, either of them has any interest in the business or property of the other, or both have a common interest in any business or property, or some third person has an interest in the business or property of both of them.
5. An importer is a "licensee" for the purpose of clause 2(d) if the goods covered by the declaration are to be used in or for an activity licensed by the supplier (or by an associate, licensee or agent of, or licensor to, the supplier) either orally or by written agreement.
6. Examples of items to be declared in clause 5 of Certificate A or clause 6 of Certificate B are:— Expenses of delivery of the goods, e.g. packing; carriage to and charges at port of shipment; freight; insurance premium(s). Foreign duties or taxes. Other expenses such as:— commission or other remuneration; royalty or licence fees; tooling or design costs; cost of materials, equipment or services provided by or on behalf of the importer, in connection with producing the goods; inspection fees.

CERTIFICATE B

(TO BE COMPLETED BY AN IMPORTER WHO CANNOT
SUBSCRIBE TO CERTIFICATE A OVERLEAF)

I hereby declare that
(Initials and surname of signatory)

1. I am the of who is the
(status of signatory—see Note 1 overleaf) (name of importer)
importer of the goods specified in the attached invoice(s) or other document(s) dated
(state how many) (Insert date of each)
and amounting in all to

2. the importer is
(a) an agent or broker for the consignor;
(b) a distributor or concessionaire as defined in Note 3 overleaf;
(c) associated in business with the consignor as defined in Note 4 overleaf by reason of

.....
(d) a licensee as defined in Note 5 overleaf;

3. at the time of importation the goods
(a) have been sold unconditionally under orders taken by the importer as agent of the consignor to customers not associated with the importer or the consignor in any of the ways referred to in Note 4 overleaf at the prices shown on the said invoice(s) attached, and no further payment with the exception of the charges shown in clause 6 below has been or will be made in respect of the goods;
(b) have not been sold to any person other than the importer but have been imported for sale from stock in this country on behalf of the consignor at the prices set out in the attached document(s);
The prices set out in the attached document(s) represent (give description of selling price)

.....
(c) have been purchased unconditionally by the importer on his own account from
..... under contract(s) or order(s) dated for the total amount shown on the said invoice(s), and no further payment either direct or indirect, with the exception of the charges shown in clause 6 below, has been or will be made in respect of the goods; and no part of the proceeds of any resale, use or disposal of the goods will accrue either directly or indirectly to the seller or to any person associated in business with him in any of the ways referred to in Note 4 overleaf;

4. no materials, equipment or services in connection with the supply or production of the goods were provided by or on behalf of the importer or his customer;

5. when making settlement, any necessary conversion of the amount stated above will be at the current rate of exchange; (if conversion will be on any other basis, or settlement is subject to adjustment on account of fluctuation in the rate of exchange, give particulars and amend this clause as necessary)

6. In addition to the amount stated above only the payments or expenses declared below have been or will be incurred in connection with the production, purchase, importation, disposal or use of the goods, viz:—

.....
(see Note 6 overleaf; if no such payments or expenses are incurred, insert "none")

7. the amount(s) shown on the said invoice(s) or other document(s) include(s) the following items for which I claim that an allowance should be made when arriving at the value for duty, viz:—(if nothing claimed, leave blank)

.....
(Date)

.....
(Signature)

IMPORTANT: If a basis of value applicable to this importation has been notified by the Customs Valuation Division, the importer should ensure that the person completing the entry is aware of it; the basis may, if the importer desires, be indicated here for this purpose.