



1. NAME AND ADDRESS OF SELLER (Block Letters).	FOR OFFICIAL USE
2. (a) NAME AND ADDRESS OF BUYER (Block Letters).	
2. (b) NAME AND ADDRESS OF DECLARANT (Block Letters).	
<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.	3. Terms of delivery.
	4. Number and date of invoice.
	5. Number and date of contract.
6. Number and date of any previous Customs decision concerning boxes 7 to 9.	<b>Enter X where applicable</b>
7. (a) Are the buyer and seller RELATED in the sense of Article 127(*) of Commission Implementing Regulation (EU) No 2015/2447? If "NO", go to box 8.	YES <input type="checkbox"/> NO <input type="checkbox"/>
(b) Did the relationship INFLUENCE the price of the imported goods?	YES <input type="checkbox"/> NO <input type="checkbox"/>
(c) (reply optional) Does the transaction value of the imported goods CLOSELY APPROXIMATE to a value mentioned in Article 134(2) of Commission Implementing Regulation (EU) No 2015/2447? If "YES", give details:	YES <input type="checkbox"/> NO <input type="checkbox"/>
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 Union</li> <li>• limit the geographical area in which the goods may be resold</li> <li>• or do not substantially affect the value of the goods?</li> </ul>	YES <input type="checkbox"/> NO <input type="checkbox"/>
(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? Specify the nature of the restrictions, conditions as appropriate:  If the value of conditions or considerations can be determined, indicate the amount in box 11(b).	YES <input type="checkbox"/> NO <input type="checkbox"/>
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 sale?	YES <input type="checkbox"/> NO <input type="checkbox"/>
(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?	YES <input type="checkbox"/> NO <input type="checkbox"/>
If "YES" to either of these questions, specify conditions and, if possible, indicate the amounts in boxes 15 and 16.	
(*) NOTES TO BOX 7 1 PERSONS SHALL BE DEEMED TO BE RELATED ONLY IF: <ul style="list-style-type: none"> <li>(a) they are officers or directors of one another's businesses</li> <li>(b) they are legally recognised partners in business</li> <li>(c) they are employer and employee</li> <li>(d) a third party directly or indirectly owns or controls or holds 5% or more of the outstanding voting stock or shares of both of them</li> <li>(e) one of them directly or indirectly controls the other</li> <li>(f) both of them are directly or indirectly controlled by a third person</li> <li>(g) together they control a third person directly or indirectly, or</li> <li>(h) they are members of the same family.</li> </ul> 2 The fact that the buyer and the seller are related need not preclude the use of a transaction value (see Article 134 of Commission Implementing Regulation (EU) No 2015/2447).	<p style="text-align: right;"><b>C&amp;E G563 Contd.</b></p> 10(a) Number of calculation sheets (BIS) attached. _____ ----- 10(b) Place: _____  Date: _____  Signature: _____

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Calculation sheet No.

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) (c) Exchange rate.	Item	Item	Item
	12. Total A in EURO.			
B. Additions  Costs in EURO NOT INCLUDED in A above(*)  QUOTE BELOW previous relevant customs decision, 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 or 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 Union 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 in the EU: (a) transport (b) loading and handling charges (c) Insurance.			
	18. Total B in Euro.			
C. DEDUCTIONS  Costs in EURO CURRENCY INCLUDED in A above (*)	19. Costs of transport after introduction in the EU.			
	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 Union by reason of the importation or sale of the goods.			
	23. Total C in EURO.			
	24. VALUE DECLARED (A+B-C.) in Euro.			

(\*) 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 element and item.

Reference

Amount

Rate of Exchange

# NOTES ON THE COMPLETION OF FORM C&E G563 (DECLARATION OF PARTICULARS RELATING TO CUSTOMS VALUE - DV1)

## SPECIAL NOTE

Importers are advised to read carefully form C&E G563 and these notes before making the declaration on the form. If there is any doubt regarding the correct answers applicable or the details to be furnished importers should consult customs before completing the form.

**Amendments** - any deletions or other amendments on the form should be initialled by the DECLARANT.

## FRONT OF FORM

**Box 1 and Box 2 - Name and full address should be given in each case.**

### Box 7

**Question 7(a)** - If buyer and seller are related, the nature of such relationship should be indicated by ticking (✓) the appropriate item in (a) to (h) in the footnote at the front of the form.

**Question 7(b) and 7(c)** - Where a relationship exists, importers have the option of adducing evidence that, notwithstanding the relationship, the price actually paid or payable has not been influenced by the relationship and may be used as the basis of customs value.

The "test" values referred to in question 7(c) are:

- (i) the transaction value in sales, between buyers and sellers who are not related in any particular case, of identical or similar goods for export to the Union
- (ii) the customs value of identical or similar goods determined under the deductive valuation method
- or
- (iii) the customs value of identical or similar goods determined under the computed valuation method.

**Box 8(a)** - Note that it is restrictions **other than** the three kinds listed here which should be mentioned, if applicable.

**Box 10(b)** - If a signatory is signing on behalf of a company or firm the signatory's status should be indicated. Declarations may be made -

- (a) by the actual importer if an individual
- (b) in the case of a firm by one of the partners
- (c) in the case of a company by a director or by the secretary
- (d) by an employee duly authorised in writing by one of the aforementioned persons
- (e) by a customs clearance agent, forwarding agent or any other person duly authorised in writing for that purpose by one of the persons mentioned at (a), (b) or (c) above.

N.B. - The declaration should not be signed until both sides of the form have been completed. The DECLARANT must have his residence or place of business in the Union and be in possession of the relevant facts.

## BACK OF FORM

### GENERAL

On the back of the form, the left-hand column of the three "item" columns shown should normally be used. Where, exceptionally, more than one item is being imported **and different valuation situations are applicable** (e.g. royalties payable on one item but not on another), the second or third columns may also be brought into use. Where more than one column is used the item in each column should be identifiable on the invoice by way of a suitable cross reference.

Where there are no payments under a particular heading the word "NIL" must be inserted. Two or more adjacent boxes may be struck through with the one "NIL" entry.

## PART A

**Box 11** - The relevant (invoice) price should be inserted at 11(a).

The rate of exchange to be used is established each month and published at **Exchange Rates**. This rate is applicable to all imports declared during a particular month.

## PART B

The amounts to be inserted in part B (and in part C) should be in EURO. Where the actual payments are in a different currency, details of the rate(s) of exchange used should be inserted in the relevant footnote to the Form, (for example "Royalties - US\$1000 - US\$0.8856/€1").

It should be noted that PART B covers only items which go to make up the value for customs purposes BUT ARE NOT INCLUDED IN PART A above.

**Box 13** - Buying commissions are fees paid by an importer to his agent for the service of representing him abroad in the purchase of the goods being valued.

**Box 17** - Delivery costs to the place of introduction into the Union should be shown where Union customs duty is payable; but where national charges are payable, costs of delivery to the port or place of importation into the State should be included.

## PART C

It should be noted that Part C covers only items which DO NOT go to make up the value for customs purposes AND ARE ALREADY INCLUDED in PART A above. See also note on PART B above about the currency / rate of exchange to be used.

**Box 19** } The cost and charges referred to will arise in the normal course only where goods are invoiced on a "Delivered  
**Box 20** } Duty Paid (DDP)" or on a "Free Domicile" basis.

**Signature** - Having completed the form, declarants are reminded to sign the declaration in Box 10 (b).

## PENALTIES

Any declaration containing inaccurate or incomplete information will be invalid and penalties may apply.

The information in this document is provided as a guide only and is not professional advice, including legal advice. It should not be assumed that the guidance is comprehensive or that it provides a definitive answer in every case.

The Revenue Commissioners collect taxes and duties and implement customs controls. Revenue requires customers to provide certain personal data for these purposes and certain other statutory functions as assigned by the Oireachtas. Your personal data may be exchanged with other Government Departments and agencies in certain circumstances where this is provided for by law. Full details of Revenue's data protection policy setting out how we will use your personal data as well as information regarding your rights as a data subject are available on our **Privacy** page on [www.revenue.ie](http://www.revenue.ie). Details of this policy are also available in hard copy upon request.