

Registered No _____

**GENERAL DECLARATION AND UNDERTAKING TO BE GIVEN
BY A BUYER IN RESPECT OF GOODS LIABLE TO Ad Valorem
DUTY.**

I _____
(see Footnote below and Note 1 on Page 5)

declare that

(i) I buy

(ii) I am the _____ of _____
_____ who buy
(address of Company)

goods regularly from the seller or sellers shown in the schedule hereto and I further declare that the answers to the questions numbered 1 to 7 on Page 2 are a true description of the facts in relation to each purchase from the seller(s).

I undertake that any change affecting the mentioned circumstances of trading in respect of any seller shown in the schedule will be notified immediately to the Revenue Commissioners or declared at the time of entry of the goods and that in the absence of any such change the invoices for goods purchased from the seller(s) which are furnished with the relative customs entries will show the outright purchase price and that no further payment, either direct or indirect (with the exception of such charges as shall be declared at the time the goods are being entered), will be made by the buyer in respect of the goods.

Signed _____

Date _____

Footnote

- Insert full name of signatory
- Delete (i) or (ii) whichever is inapplicable



TICK "YES" or "NO" as appropriate in each case to the questions below:

1 Are there any restrictions as to the disposition or use of the goods by the buyer
other than restrictions which

- are imposed or required by law or by public authorities in the EU
- limit the geographical area in which the goods may be resold, or
- do not substantially affect the value of the goods?

2 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?

3 Is the sale subject to an arrangement under which part of the proceeds of any subsequent resale disposal or use of the goods accrues directly or indirectly to the seller?

4 Are the buyer and the seller related (see Note 2)?

5 Are any of the following incurred by the buyer and not included in the price actually paid or payable:

- (i) commission and brokerage, (except buying commission);
- (ii) the cost of containers which are treated as being one for customs purposes with the imported goods;
- (iii) the cost of packing the goods, whether for labour or materials?

6 Has the buyer supplied any of the following goods and services, directly or indirectly, free of charge or at reduced cost, for use in connection with the production and sale for export of the imported goods:

- (i) materials, components, parts and similar items incorporated in the goods;
- (ii) tools, dies, moulds and similar items used in the production of the goods;
- (iii) materials consumed in the production of the goods;
- (iv) engineering, development, artwork, design work, and plans and sketches undertaken elsewhere than in the Community and necessary for the production of the goods?

7 Are any royalties or licence fees related to the imported goods payable either directly or indirectly by the buyer as a condition of sale of the goods?

[illegible]

SCHEDULE - (To be completed in duplicate)[illegible]

SCHEDULE - (continued)[illegible]

The form and accompanying notes should be read carefully before the declaration is signed. Any declaration containing inaccurate or incomplete information will be invalid and penalties may apply.

NOTES

1. Declarations may be made -

- (a) by the actual buyer 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.

2. 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 per cent. 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;
- (h) they are members of the same family.

The Revenue Commissioners reserve the right to require at any time a separate declaration on Form C. & E. No. G563 in respect of any consignment of imported goods liable to ad valorem duty

Registered No _____

To _____

A Chara,

I am directed by the Revenue Commissioners to inform you that a General Declaration and Undertaking dated the _____ day of _____ Year _____ given by you in respect of goods to be purchased by you from the person(s) or firm(s) shown in the Schedule thereto has been registered under the above number. You may be required to provide a new General Declaration and Undertaking at the end of three (3) years from this date.

A declaration in the following form must be made by you or your agent on each entry covered by the General Declaration and Undertaking:-

"I declare that the contract of sale to which the invoice(s) attached to this entry relate(s) is in accordance with the terms of the General Declaration and Undertaking number _____ dated _____"

Signature

Date

Revenue



IMPORTANT

This letter should be carefully preserved and produced to Customs when called for.