

APPENDIX 5

SAD BOX 12 – IMPORTS

CUSTOMS VALUATION CODES

SAD Box 12 - Imports

CUSTOMS VALUATION CODES

Goods valued in excess of €20,000 require that a valuation declaration C&E No. G563 (DV1) be completed and declared on the Import entry using Box 44 code N934. Alternatively, where the importer is engaged in regular trade with the seller, authorisation may be granted through a General Declaration G563a, the authorisation reference number should be declared on the Import entry using Box 44 1D03.

One of the following codes must be used on an import entry, which will determine whether a Customs Value Declaration G563/G563a is required. See link below:

<https://www.revenue.ie/en/customs-traders-and-agents/importing-and-exporting/customs-valuation/index.aspx>

- A. Where the declaration G563/G563a indicates that there is no relationship between the buyer and seller.
- B. Where the declaration G563/G563a indicates that there is a relationship between the buyer and seller but that the relationship has not influenced the price paid.
- C. Where the declaration G563/G563a indicates that there is a relationship between the buyer and seller, which has influenced the price paid.
- D. Where, regardless of the relationship between the buyer and seller, there are restrictions on the disposal or use of the goods or where the sale or price of the goods is subject to some condition or consideration for which a value cannot be determined.
- E. Where a Form G563 is required but is **not available**. This code should only be used where the form is not available for reasons beyond the declarant's control or where a delay in processing the SAD would prevent the release of the goods for Free Circulation or make them liable to a higher rate of duty. In all cases where "E" is entered, clearance of the goods will only be allowed on payment of the duties plus an uplift which will be placed on deposit pending resolution;
- J. Where the SPV system is being used for certain fresh fruit or vegetables. In such cases, procedure code 40xxE01 is required for at least one item of the SAD. "xx" being the previous procedure.
- N. Where there is no price paid or payable for the consignment. When this code is entered there will be no invoice for the goods, a value will be declared in Box 42. The appropriate code that indicates the Valuation Method on which the declared value was based will be entered in Box 43 and "1D06" (No Price Paid Declaration) will be entered in Box 44. It should be noted that this does not apply to "Free of Charge" goods, which should be entered in the normal way.

P. Where **mixed or undefined** valuation methods apply at header level on the SAD. This code would arise when there is more than one item on the SAD and each item has a different valuation method applying or where no other box 12 code appears appropriate. In such cases, enter in box 44 code 1D28 and indicating the most appropriate "value details" of the consignment, one of "A", "B", "C", "D", "E", "J", "N", "P", "Q", "R", "U" or "Z". All "P" will route Orange.

OR

Where the SAD declaration – the value of which does not exceed €20,000 – forms part of a split consignment whose total value exceeds the €20,000 valuation threshold. In such cases, code 1D28 together with a "Value Details" of one of "A", "B", "C", "D", "E", "F", "J", "N", "P", "Q", "R", "U" or "Z" indicating the specific "value details" of the overall consignment must be entered in Box 44.

Q. Where the value of the goods exceeds €20,000 and Ad Valorem duty is payable and where the declared value of the consignment is "bulk commodities provisionally invoiced". Box 44 in these cases will only have reference to either a pro-forma invoice ("N325") or an Importer's statement of value ("N935"), as the final invoice has not been raised on the goods. This valuation method will normally only refer to large consignments of bulk commodities such as coal or grain.

R. Where duty and/or VAT is payable but there is no valuation or DV1 requirement. This code would apply in the case of the SAD where:

- VAT is only payable in Box 47, regardless of the value of the goods, where the importer is registered for VAT;
- Specific Duties are only payable in Box 47, regardless of the value of the goods;
- both Specific Duties and VAT are payable in Box 47, regardless of the value of the goods, where the importer is registered for VAT.

S. Where the Statistical value -Box 46 - is less than or equal to €20,000.

U. Where a Valuation Order or Collector's Instruction issued; and is relevant to this importation has been issued.

- In the case of Valuation Order - Box 44 must contain code "1D02" together with the authorisation reference.
- In the case of Collector's Instruction - Box 44 must contain code "1D04" together with the authorisation reference and code "1R13" together with the x % to be applied; for placing on deposit.

Z. Where there is no duty or VAT payable on the consignment (i.e. Box 47 will not be completed for any item on the SAD). This code will also be used where Inward Processing or Warehousing procedures apply and there is a liability to duty that is not paid at the time of importation.