

Commission Regulation (EEC) No 2454/93 of 2 July 1993 laying down provisions for the implementation of Council Regulation (EEC) No 2913/92 establishing the Community Customs Code (repealed)

PART I

GENERAL IMPLEMENTING PROVISIONS

TITLE V

CUSTOMS VALUE

CHAPTER 8

Declarations of particulars and documents to be furnished

Article 178

1 Where it is necessary to establish a customs value for the purposes of Articles 28 to 36 of the Code, a declaration of particulars relating to customs value (value declaration) shall accompany the customs entry made in respect of the imported goods. The value declaration shall be drawn up on a form D.V. 1 corresponding to the specimen in Annex 28, supplemented where appropriate by one or more forms D.V. 1 *bis* corresponding to the specimen in Annex 29.

[^{F12} The value declaration provided for in paragraph 1 shall be made only by a person established in the Community and in possession of the relevant facts.

The second indent of Article 64(2)(b) and Article 64(3) of the Code shall apply *mutatis mutandis*.]

3 The customs authorities may waive the requirement of a declaration on the form referred to in paragraph 1 where the customs value of the goods in question cannot be determined under the provisions of Article 29 of the Code. In such cases the person referred to in paragraph 2 shall furnish or cause to be furnished to the customs authorities such other information as may be requested for the purposes of determining the customs value under another Article of the said Code; and such other information shall be supplied in such form and manner as may be prescribed by the customs authorities.

4 The lodging with a customs office of a declaration required by paragraph 1 shall, without prejudice to the possible application of penal provisions, be equivalent to the engagement of responsibility by the person referred to in paragraph 2 in respect of:

- the accuracy and completeness of the particulars given in the declaration,
- the authenticity of the documents produced in support of these particulars, and
- the supply of any additional information or document necessary to establish the customs value of the goods.

5 This Article shall not apply in respect of goods for which the customs value is determined under the simplified procedure system established in accordance with the provisions of Articles 173 to 177.

Status: Point in time view as at 01/01/2008.

Changes to legislation: There are currently no known outstanding effects for the Commission Regulation (EEC) No 2454/93 (repealed), CHAPTER 8. (See end of Document for details)

Textual Amendments

- F1** Inserted by [Commission Regulation \(EC\) No 1677/98 of 29 July 1998 amending Regulation \(EEC\) No 2454/93 laying down provisions for the implementation of Council Regulation \(EEC\) No 2913/92 establishing the Community Customs Code \(Text with EEA relevance\)](#).

Article 179

1 Except where it is essential for the correct application of import duties, the customs authorities shall waive the requirement of all or part of the declaration provided for in Article 178 (1):

- a where the customs value of the imported goods in a consignment does not exceed [^{F2}EUR 10 000], provided that they do not constitute split or multiple consignments from the same consignor to the same consignee; or
- b where the importations involved are of a non-commercial nature; or
- c where the submission of the particulars in question is not necessary for the application of the Customs Tariff of the European Communities or where the customs duties provided for in the Tariff are not chargeable pursuant to specific customs provisions.

2 The amount in ecu referred to in paragraph 1 (a) shall be converted in accordance with Article 18 of the Code. The customs authorities may round-off upwards or downwards the sum arrived at after conversion.

The customs authorities may maintain unamended the exchange value in national currency of the amount determined in ecu if, at the time of the annual adjustment provided for in Article 18 of the Code, the conversion of this amount, before the rounding-off provided for in this paragraph, leads to an alteration of less than 5 % in the exchange value expressed in national currency or to a reduction thereof.

3 In the case of continuing traffic in goods supplied by the same seller to the same buyer under the same commercial conditions, the customs authorities may waive the requirement that all particulars under Article 178 (1) be furnished in support of each customs declaration, but shall require them whenever the circumstances change and at least once every three years.

4 A waiver granted under this Article may be withdrawn and the submission of a D.V. 1 may be required where it is found that a condition necessary to qualify for that waiver was not or is no longer met.

Textual Amendments

- F2** Substituted by [Commission Regulation \(EC\) No 444/2002 of 11 March 2002 amending Regulation \(EEC\) No 2454/93 laying down provisions for the implementation of Council Regulation \(EEC\) No 2913/92 establishing the Community Customs Code and Regulations \(EC\) No 2787/2000 and \(EC\) No 993/2001 \(Text with EEA relevance\)](#).

Article 180

Where computerized systems are used, or where the goods concerned are the subject of a general, periodic or recapitulative declaration, the customs authorities may authorize variations in the form of presentation of data required for the determination of customs value.

Status: Point in time view as at 01/01/2008.

Changes to legislation: There are currently no known outstanding effects for the Commission Regulation (EEC) No 2454/93 (repealed), CHAPTER 8. (See end of Document for details)

Article 181

1 The person referred to in Article 178 (2) shall furnish the customs authorities with a copy of the invoice on the basis of which the value of the imported goods is declared. Where the customs value is declared in writing this copy shall be retained by the customs authorities.

2 In the case of written declarations of the customs value, when the invoice for the imported goods is made out to a person established in a Member State other than that in which the customs value is declared, the declarant shall furnish the customs authorities with two copies of the invoice. One of these copies shall be retained by the customs authorities; the other, bearing the stamp of the office in question and the serial number of the declaration at the said customs office shall be returned to the declarant for forwarding to the person to whom the invoice is made out.

3 The customs authorities may extend the provisions of paragraph 2 to cases where the person to whom the invoice is made out is established in the Member State in which the customs value is declared.

[^{F3} Article 181a

1 The customs authorities need not determine the customs valuation of imported goods on the basis of the transaction value method if, in accordance with the procedure set out in paragraph 2, they are not satisfied, on the basis of reasonable doubts, that the declared value represents the total amount paid or payable as referred to in Article 29 of the Code.

2 Where the customs authorities have the doubts described in paragraph 1 they may ask for additional information in accordance with Article 178 (4). If those doubts continue, the customs authorities must, before reaching a final decision, notify the person concerned, in writing if requested, of the grounds for those doubts and provide him with a reasonable opportunity to respond. A final decision and the grounds therefor shall be communicated in writing to the person concerned.]

Textual Amendments

- F3** Inserted by [Commission Regulation \(EC\) No 3254/94 of 19 December 1994 amending Regulation \(EEC\) No 2454/93 laying down provisions for the implementation of Council Regulation \(EEC\) No 2913/92 establishing the Community customs code.](#)

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