

Council Regulation (EEC) No 2913/92 of 12 October 1992
establishing the Community Customs Code (repealed)

TITLE II

**FACTORS ON THE BASIS OF WHICH IMPORT DUTIES
OR EXPORT DUTIES AND THE OTHER MEASURES
PRESCRIBED IN RESPECT OF TRADE IN GOODS ARE APPLIED**

CHAPTER 3

VALUE OF GOODS FOR CUSTOMS PURPOSES

Article 32

1 In determining the customs value under Article 29, there shall be added to the price actually paid or payable for the imported goods:

- a the following, to the extent that they are incurred by the buyer but are not included in the price actually paid or payable for the goods:
 - (i) commissions and brokerage, except buying commissions,
 - (ii) the cost of containers which are treated as being one, for customs purposes, with the goods in question,
 - (iii) the cost of packing, whether for labour or materials;
- b the value, apportioned as appropriate, of the following goods and services where supplied directly or indirectly by the buyer free of charge or at reduced cost for use in connection with the production and sale for export of the imported goods, to the extent that such value has not been included in the price actually paid or payable:
 - (i) materials, components, parts and similar items incorporated in the imported goods,
 - (ii) tools, dies, moulds and similar items used in the production of the imported goods,
 - (iii) materials consumed in the production of the imported goods,
 - (iv) engineering, development, artwork, design work, and plans and sketches undertaken elsewhere than in the Community and necessary for the production of the imported goods;
- c royalties and licence fees related to the goods being valued that the buyer must pay, either directly or indirectly, as a condition of sale of the goods being valued, to the extent that such royalties and fees are not included in the price actually paid or payable;
- d the value of any part of the proceeds of any subsequent resale, disposal or use of the imported goods that accrues directly or indirectly to the seller;
- e
 - (i) the cost of transport and insurance of the imported goods, and
 - (ii) loading and handling charges associated with the transport of the imported goods

Status: Point in time view as at 11/05/2005.

Changes to legislation: *There are currently no known outstanding effects for the Council Regulation (EEC) No 2913/92 (repealed), Article 32. (See end of Document for details)*

to the place of introduction into the customs territory of the Community.

2 Additions to the price actually paid or payable shall be made under this Article only on the basis of objective and quantifiable data.

3 No additions shall be made to the price actually paid or payable in determining the customs value except as provided in this Article.

4 In this Chapter, the term 'buying commissions' means fees paid by an importer to his agent for the service of representing him in the purchase of the goods being valued.

5 Notwithstanding paragraph 1 (c):

- a charges for the right to reproduce the imported goods in the Community shall not be added to the price actually paid or payable for the imported goods in determining the customs value; and
- b payments made by the buyer for the right to distribute or resell the imported goods shall not be added to the price actually paid or payable for the imported goods if such payments are not a condition of the sale for export to the Community of the goods.

Status:

Point in time view as at 11/05/2005.

Changes to legislation:

There are currently no known outstanding effects for the Council Regulation (EEC) No 2913/92 (repealed), Article 32.