

General Valuation Statement

Guidance Notes (C109A)

All imports of more than £6500 in value, chargeable with customs duty, need to be accompanied by a valuation declaration. A General Valuation Statement may be used in place of individual entry declarations on a “season ticket” basis, when you regularly import goods from named suppliers under the same trading terms from outside the EC.

A C109A is used when the basis of valuation is Method 1 (for all other methods, a C109B should be completed).

Completion of C109A

Box 1 Enter your TURN (Trader Unique Reference Number), normally based on your VAT registration number, followed by a 3 digit suffix. If you have not been issued with a TURN, you must apply for a number to the TURN team before you can use the GVS system.

To obtain a TURN contact the following at least 24 hours before it is required:-

Carmarthen TURN Team
Regional Registration Unit
Ty Myrddin
Old Station Road
Carmarthen
WALES
SA31 1BT

Tel: 084 57 58 58 31 (local rate)
Tel: 01267 244 000 (switch board)
Fax: 01267 23 44 54

Box 2 Enter full name and address, including country, of the seller of the goods. If you have more than one seller you must use the “Attached List” system provided that the trading terms are the same for all sellers. Enter the following in Box 2:

“The details on this form apply to the sellers whose names are shown on the attached list”.

The Attached list must be headed:

“This is the attached list referred to in Box 2 of my General Valuation Statement dated
Signature *Status*
Date

A list of all relevant sellers names and addresses outside the EC should then follow.

Box 3

Enter full name and address of the buyer of the imported goods, together with the telephone number.

If you are using the “Attached List” system then enter the following in this box:

“The details on this form apply to the buyers whose names are shown on the attached list”.

The Attached list must be headed:

*“This is the attached list referred to in Box 3 of my General Valuation Statement dated
Signature Status
Date*

A list of all relevant buyers names and addresses including telephone numbers should then follow.

If you are using the “Attached List” system, please ensure that the date in Box 12 is identical to the date on your attached list. An “Attached List” can be amended at any time provided the terms conform to the answers already given on the Form C109A. Just write to us, quoting your registered reference number.

PLEASE NOTE YOU CAN NOT USE “ATTACHED LISTS” FOR BOTH BOXES 2 & 3

Box 4

Enter the details of any past letters issued to you by Customs which give decisions or instructions that relate to Boxes 5 and 10 and attach copies.

Box 5(a)

Is there a relationship between the buyer and the seller of the following kinds:

- they are officers or directors of one another’s business;*
- they are legally recognised partners in business;*
- they are employer and employee;*
- any person directly or indirectly owns, controls or holds 5% or more of the outstanding voting stock or shares of both of them;*
- one them directly or indirectly controls the other;*
- both of them are directly or indirectly controlled by a third party;*
- together they directly or indirectly control a third person;*
- they are members of the same family (see Notice 252 Appendix D).*

Enter “X” as applicable

Box 5(b) If the answer to 5(a) is 'YES', and the price paid for the goods has been influenced by the relationship **you can not use this valuation method or make a C109A application.** You must seek advice from your local Excise and Inland Customs Advice Centre on the use of a method of Valuation other than Method 1 and make a fresh GVS application on the form C109B. You will find further information on relationships and price influence in Notice 252, paragraphs 1.7 and 1.8, and appendices B, C and D.

Box 6(a) Place 'X' in the appropriate box. NB If you answer 'Yes' to this question you may not be able to use Method 1. Please seek advice from your local Excise & Inland Customs Advice Centre.

Box 6(b) The seller may require the buyer to do something, or provide goods or services, in addition to paying a price in money. If you are able to put a value on this condition or consideration then answer 'NO'. Give details and declare the value. You also answer 'NO' if there is no condition or consideration.

If there is a condition or consideration which it is not possible to value in monetary terms, you must answer 'YES'. If you answer 'YES' should follow the advice given above for BOX 5(b).

Box 7(a) If any royalties or licence fees which relate to the imported goods are payable directly or indirectly by the buyer as a condition of the sale you must answer 'YES' and give details. If you are in doubt contact your local Excise & Inland Customs Advice Centre.

Box 7(b) If the sales contract requires the buyer to pay directly or indirectly to the seller part of the proceeds of any subsequent resale, disposal or use of the imported goods, answer 'YES' and give details.

Box 8 Enter 'X' in the 'Yes' or 'No' boxes as appropriate. Where 'YES' is shown, you will have to add these costs to the price of the goods on each importation.

Box 9 Enter 'X' in the 'Yes' or 'No' boxes as appropriate. Where 'YES' is shown, you may be required to make additions to the price of the imported goods. Contact your local Excise & Inland Customs Advice Centre for assistance.

Box 10 Enter 'X' in the 'Yes' or 'No' boxes as appropriate. Where 'YES' is shown, you will have to deduct the value from the price of the imported goods.

Box 11 Before you sign the form, carefully read the conditions in this box. By signing the form you undertake that all these conditions will be met for each importation for which the registration number of this form is quoted. **NB Agents or external accountants/advisors can not complete or sign this form unless they are acting in their own right as an importer.**

Box 12

Complete all items in this box and sign it. Please note, full name and status of signatory should be entered, not abbreviated.

Box 13

Enter full name and address in this box if different from the name and address entered in box 3.

**NB Please ensure that any alterations are initialled by the signatory.
The use of correction fluid is not permitted.**

When completed the form should be returned to the address given at the top of the form.