

General Valuation Statement

Guidance Notes (C109B)

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 C109B is only used when the valuation Method 1 CAN NOT be used.

Completion of C109B

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 apply in writing stating the full trader name and address and VAT number to
Carmarthen TURN Team
Regional Registration Unit
Ty Myrddin
Old Station Road
Carmarthen
WALES
SA31 1BT

Tel: 084 57 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 consignor of the goods. If the goods are imported under a contract of sale, the consignor is the person owning the goods immediately before the importation.

Box 3 Enter full name and address with telephone number of consignee.

Remember you can not use Boxes 2 or 3 for more than one consignee or consignor

Box 4 Enter the details of letters issued to you by Customs which give decisions or instructions approving the use of the Method of Valuation applicable. Attach a copy of the letter.

A form C109B can not be accepted unless the declared Method has been agreed with Customs first.

Box 5 Enter the valuation Method which applies the importations covered by the form. Show only one Method.

Box 6 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 7 Complete all items in this box and sign it. Please note, full name and status of signatory should be entered, not abbreviated.

Box 8 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.