

## ANNEX 8

**DECLARATION OF PARTICULARS RELATING TO CUSTOMS VALUE D.V.1**

1 NAME AND ADDRESS OF THE SELLER	For official use
2a NAME AND ADDRESS OF THE BUYER	
2b NAME AND ADDRESS OF THE DECLARANT	
3 TERMS OF DELIVERY	
4 NUMBER AND DATE OF THE INVOICE	
5 NUMBER AND DATE OF CONTRACT	
6 Number and date of any previous customs decision concerning boxes 7 to 9	

7(a) Are buyer and seller related in the sense of Article 127 of Implementing Regulation (EU) 2015/2447?	<del>YES</del>	NO
(If NO go to box 8)		
(b) Did the relationship INFLUENCE the price of the imported goods?	<del>YES</del>	NO
(c) Does the transaction value of the imported goods CLOSELY APPROXIMATE to a value mentioned in Article 134(2) of Implementing Regulation (EU) 2015/2447 (optional reply)?	<del>YES</del>	NO
(If YES give details)		
<b>8(a)</b> Are there any RESTRICTIONS as to the disposition or use of the goods, other than restrictions which:		
— are imposed or required by law or by the public authorities in the Union; or		
— limit the geographical area in which the goods may be resold; or		
— do not substantially affect the value of the goods?		
	<del>YES</del>	NO
<b>(b)</b> Is the sale or price subject to CONDITIONS or CONSIDERATIONS for which a value cannot be determined with respect to the goods being valued?		
	<del>YES</del>	NO
Specify the nature of restrictions, conditions or considerations as appropriate		
If the value of conditions or considerations can be determined, indicate the amount in box 11(b)		
<b>9(a)</b> Are there any ROYALTIES and LICENCE FEES related to the imported goods payable either directly or indirectly by the buyer as a condition of sale?	<del>YES</del>	NO
<b>(b)</b> Is the sale or price subject to an arrangement under which part of the proceeds of any subsequent		
RESALE, DISPOSAL or USE of the goods accrues directly or indirectly to the seller?		
	<del>YES</del>	NO
If YES to either of these questions, specify conditions and, if possible, indicate the amounts in boxes 15 and 16		
<b>10(a)</b> Number of calculation sheets attached		
<b>10(b)</b> Place, date and signature		