

Customs Value Declaration Form

DATE / /
(Month/Day/Year)

Duty Payer _____
(Name) (Address)

Towards _____
(Name of exporting country) (Name and address of exporter)

Purchase and import

(Description of Goods /Quantity)

Exported on MM / DD / YYYY
(Exportation Date)

In accordance with the provisions of the Customs Act, the relevant matters related to the transaction value of this batch of goods are hereby truthfully declared. If there is any falsification, the applicant is willing to accept the penalty.

To: _____ Division and Branch, _____ Customs, Customs Administration, Ministry of Finance

Import Declaration No. / / / /

A. Conditions of this batch of transactions (Tick , fill in the appropriate option, or provide supplementary information)

() 1. There are restrictions as to the use or disposition of the goods by our company.

() 2. The sale or the price is subject to some condition or consideration for which a value cannot be determined with respect to the goods being valued. The conditions are: _____

() 3. Part of the proceeds of any subsequent use or disposition of the goods by our company will accrue to the seller, but such an amount cannot be determined. The conditions are: _____

() 4. Our company (the buyer) and seller are related, which:

(1) Influences the transaction value of the goods.

(2) Does not influence the transaction value of the goods.

() 5. The relationship between our company and the seller mentioned above is:

(1) One of us is a manager, board director, or supervisor of the other's business.

(2) We are legally recognized partners in business.

(3) We are employer and employee.

(4) One of us directly or indirectly owns, controls, or holds five percent or more of the outstanding voting stocks or shares of the other's business.

(5) One of us directly or indirectly controls the other.

(6) Both of us are directly or indirectly controlled by a third party.

(7) Together we directly or indirectly control a third party.

(8) We are spouses or relatives within a third-degree family relationship.

(9) None of the above relationships.

() 6. The goods are paid for (1) rental (2) royalty (3) _____. Its amount is: _____.

() 7. There is no buying or selling of the goods, which are: (1) Consigned goods (2) Gifts (3) Advertising matters (4) Samples (5) Exhibition goods (6) Exported finished products returned (7) Commissioned processing goods (8) Barter (9) _____.

B. Various Expenses Allocation

Expenses	(Currency) Amount	
	As stated on invoice	Actually paid
1. The expenses to the port or place of importation:		
(1) The transport cost; loading, unloading and handling charges associated with the transport		
(2) The cost of insurance (Note: If the trade term is ExWorks, please fill in the amounts in (3) and (4) respectively)		
(3) Inland transport cost of the country of exportation		
(4) Inland insurance cost of the country of exportation		
(5) _____		
(6) _____		
2. Commissions, brokerage, the cost of containers, and the cost of packing incurred by our company.		
3. The goods and services, which our company supplied to the seller free of charge or at reduced cost, for use in connection with the production or sale for this batch of goods are:		
(1) Materials, components, parts, and similar items incorporated in the imported goods.		
(2) Tools, dies, moulds, and similar items used in the production of the imported goods.		
(3) Materials consumed in the production of the imported goods.		
(4) Engineering, development, artwork, design, plans, and similar items undertaken elsewhere than in this country and necessary for the production of the imported goods.		
4. The royalties and licence fees related to the goods paid by our company as a condition of the sale of the goods.		
5. The proceeds for the use or disposition of the goods by the buyer accrue to the seller (the amount as referred to in A.3).		
6. Expenses that should be deducted:		
(1) _____		
(2) _____		
(3) _____		
(4) _____		

Stamp of the duty payer and responsible person

Reviewing Customs officer

C. FOB value

D. The indirect payment

E.	Invoice Value (trade term)	
Total	Actual CIF value	

F. In the absence of any buying and selling activity, actual paid or payable rental (royalty).

Matters needing attention:
1. This declaration form should be filled out in one copy and submitted to Customs along with the import declaration form at the time of customs declaration.
2. Please read the "Instructions" on the back of the form carefully before filling.

Instructions for Filling Out the Customs Value Declaration Form

1. For imported goods, the Customs Value Declaration Form should be submitted, unless any of the following circumstances apply:
 - (1) Goods carried in for personal or household use.
 - (2) Imported postal parcels for personal use.
 - (3) Imported samples and gifts.
 - (4) Goods exempt from import-related duties and taxes (customs duty and taxes collected by Customs, which are commodity tax, business tax, tobacco and alcohol tax, and specifically selected goods and services tax).
 - (5) Goods imported by governmental agencies and state-owned enterprises.
 - (6) Bonded goods imported by bonded factories, technology industrial parks, agricultural technology parks, and science park enterprises.
 - (7) Re-imports of domestic goods.
 - (8) Goods declared with F1 declaration form (foreign goods imported to Free Trade Zones) or L1 transshipment application form (foreign goods entering a logistics center).
 - (9) The buyer and seller are not related and not involved in any case influencing the valuation of the customs value of imported goods.
2. "There are restrictions as to the use or disposition of the goods" mentioned in A.1, for example, a fast food company has restrictions on the selling price of its imported goods in the R.O.C. by the seller, or the imported goods are only for personal use and cannot be resold. In such restrictions on the use or disposition, they should place a tick in the appropriate box (). However, where there are restrictions as to the use or disposition of the goods by the buyer other than restrictions which: (i) are imposed or required by law or public authorities in the Republic of China; (ii) limit the geographical area in which the goods may be resold; (iii) do not substantially affect the value of the goods in accordance with Subparagraph 1, Paragraph 1, Article 30 of the Customs Act.
3. "Use or disposition" mentioned in A.1 and A.3 is including resale.
4. "The sale or the price is subject to some condition or consideration," in A.2, refers to the following circumstances:
 - (1) the seller establishes the price of the imported goods on condition that the buyer will also buy other goods in specified quantities;
 - (2) the price of the imported goods is dependent upon the price or prices at which the buyer of the imported goods sells other goods to the seller of the imported goods;
 - (3) the price is established on the basis of a form of payment extraneous to the imported goods, such as where the imported goods are semi-finished goods which have been provided by the seller on condition that the seller will receive a specified quantity of the finished goods.
5. "Various Expenses Allocation" in point B, the "(Currency) Amount" is divided into two columns: "As stated on invoice" and "Actually paid." Both columns should be filled out item by item, and the filling method and its meaning are as follows:
 - (1) If there is no such expense, the column should be filled in with "zero", and it should not be left blank.
 - (2) "The transport cost" in B.1(1) refers to all expenses incurred or to be incurred by the carrier for the imported goods to the port or place of importation in accordance with the contract of carriage.
 - (3) The "commissions" in B.2 do not include buying commissions and service fees paid by the importer to his agent for purchase of the imported goods abroad.
 - (4) The term of trade is "ExWorks", please fill in the form as follows:
 - a. "Inland transport cost of the country of exportation" in B.1(3) refers to all transportation expenses incurred or to be incurred for the exported goods from the exporter's factory or warehouse to the port or place of exportation.
 - b. "Inland insurance cost of the country of exportation" in B.1(4) refers to all insurance expenses incurred or to be incurred for the exported goods from the exporter's factory or warehouse to the port or place of exportation.
 - (5) "The royalties and licence fees" in B.4 denote the payment to acquire the patent, the rights of trademark, copyright, or other intellectual property rights protected by legislation related to the imported goods, excluding charges for the right to reproduce imported goods in the R.O.C.
 - (6) "Expenses that should be deducted" in B.6 refers to the transaction value that is including the following expenses and distinguished from the price for the imported goods:
 - a. Expenses for construction, erection, assembly, maintenance, or technical assistance undertaken after importation of imported goods.
 - b. The cost of transport and insurance after importation.
 - c. Customs duties and internal revenue taxes payable after importation.
 - d. Interest on documents against acceptance (D/A).
6. "The indirect payment" in point D refers to any payment for the imported goods in various ways that is not specified on the invoice, including in whole or in part of a debt owed by the seller.
7. "(Trade term)" in point E refers to FOB, FAS, CFR, C&I, CIF, EXW, or other trade terms.
8. "Actual paid or payable rental (royalty)" in point F refers to amounts actually paid or payable for rentals, royalties, or other expenses (i.e., the situation in A.6) without involving any buying and selling activity.