

CUSTOMS AND EXCISE VALUATION QUESTIONNAIRE

Importer Details	
Name:	
Address:	
Importer code:	

Accredited client status	
Is the importer the holder of accredited client status?	Yes <input type="checkbox"/> No <input type="checkbox"/>
If "yes", indicate the level of accreditation:	
Level 1 AEO (Compliance) <input type="checkbox"/>	Level 2 AEO (Security) <input type="checkbox"/>

Supplier Details	
Name:	
Address:	

Description of goods (e.g. chemicals, motor spares)

Notes:
(i) Wherever a "yes" or "no" answer is required, the appropriate block must please be indicated by an "X"
(ii) Wherever details are required and the space provided is insufficient, annexures may be used and reference being made to the annexure on the questionnaire

1. Are the goods acquired through outright purchase?	Yes <input type="checkbox"/> No <input type="checkbox"/>
1.1 If "yes", state terms of sale (e.g. F.O.B., C.I.F., ex works etc.)	
1.2 If "no", state basis of acquisition (e.g. lease, hire etc.) and terms	

2. Has the supplier imposed any restriction regarding the disposal, use or subsequent resale of the imported goods which substantially influence the price to you? (Territorial restriction excluded)	Yes <input type="checkbox"/> No <input type="checkbox"/>
If "yes", give details, including extent of influence on price	

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3. Is the sale or price subject to some other condition or consideration for which a value cannot be determined? (Please refer to para. 1(b) of Note to Article 1 of the Valuation code)	Yes <input type="checkbox"/> No <input type="checkbox"/>
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If "yes", give details

4. Does any part of the proceeds of subsequent resale, disposal or use of the imported goods accrue directly or indirectly to the supplier? (Royalties, licence fees and dividends excluded)	Yes <input type="checkbox"/> No <input type="checkbox"/>
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If "yes", give details of the arrangement with the supplier and attach a copy of any agreement you may have with him in this regard

5. Are you related to the supplier within the meaning of section 66(2)(a) of the Customs and Excise Act (For your guidance, a copy of section 66(2)(a) is enclosed)	Yes <input type="checkbox"/> No <input type="checkbox"/>
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If "yes", give details and state to what extent the relationship influences the price
Note: If it is claimed that the relationship has no influence on the price, evidence that the supplier's price to you are acceptable as open market prices or approximates the price of identical or similar goods sold to unrelated importers in the Republic, must be furnished

6. Are your orders on the supplier placed through his selling (indent) agent?	Yes <input type="checkbox"/> No <input type="checkbox"/>
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6.1 If "yes", is the agent's commission included in the supplier's selling price?	Yes <input type="checkbox"/> No <input type="checkbox"/>
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6.2 If the answer to 6.1 is "no", how is the commission paid?	
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7. Are royalties and licence fees related to the imported goods payable by you as a condition of the sale?	Yes <input type="checkbox"/> No <input type="checkbox"/>
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If "yes", give details, including a copy of your agreement and where possible, the amount payable expressed as a percentage of the F.O.B. value of the imported goods

8. Do you supply any of the following goods or services free of charge or at a reduced cost to your supplier for use in the production, and sale to you, of the imported goods?	
8.1 Materials, components, parts and similar items incorporated in the imported goods	Yes <input type="checkbox"/> No <input type="checkbox"/>
8.2 Tools, dies, moulds and similar items used in the production of the imported goods	Yes <input type="checkbox"/> No <input type="checkbox"/>
8.3 Materials consumed in the production of the imported goods, but not incorporated therein	Yes <input type="checkbox"/> No <input type="checkbox"/>
8.4 Engineering, development, artwork, design work and plans and sketches undertaken outside the Republic and necessary for production of the imported goods	Yes <input type="checkbox"/> No <input type="checkbox"/>
Give details in respect of all the "yes" answers in question 8	

I hereby declare that the details contained in this questionnaire are true and correct and that no information has been withheld.			
_____	_____	_____	_____
Signature	Name in print	Designation	Date

Section 66:

“(2) (a) For the purposes of subsection (1)(d), two persons shall be deemed to be related only if—

- (i) they are officers or directors of one another’s businesses;
- (ii) they are legally recognized partners in business;
- (iii) the one is employed by the other;
- (iv) any person directly or indirectly owns, controls or holds five per cent or more of the equity share capital of both of them;
- (v) one of them directly or indirectly controls the other;
- (vi) both of them are directly or indirectly controlled by a third person;
- (vii) together they directly or indirectly control a third person; or
- (viii) they are members of the same family.

(b) Persons who are associated in business with one another in that the one is the sole agent, sole distributor or sole concessionary, however described, of the other shall be deemed to be related only if they are so deemed in terms of paragraph (a).

(c) Every importer of goods which are not exempted by rule shall, when making entry of the goods, declare, in the manner prescribed by rule, whether or not he is related to the supplier of the goods within the meaning of this section.

(3) Notwithstanding the provisions of subsection (1)(d), the fact that a buyer and a seller are related within the meaning of subsection (2)(a) shall not in itself be a ground for not accepting the transaction value, where—

- (a) such relationship did not influence the price paid or payable; or
- (b) the importer proves that the transaction value closely approximates to one of the following values, namely—
 - (i) the transaction value of identical or similar goods sold at comparable trade and quantity levels to unrelated buyers in the Republic at or about the same time as the goods to be valued;
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