



Registered No. \_\_\_\_\_

**GENERAL DECLARATION AND UNDERTAKING TO BE GIVEN BY A BUYER IN RESPECT OF GOODS LIABLE TO AD VALOREM DUTY**

I \_\_\_\_\_  
(see Footnote below and Note 1 on Page 5)

declare that

(i) I buy

(ii) I am the \_\_\_\_\_ of \_\_\_\_\_  
\_\_\_\_\_ who buy  
(address of Company)

goods regularly from the seller or sellers shown in the schedule hereto and I further declare that the answers to the questions numbered 1 to 7 on Page 2 are a true description of the facts in relation to each purchase from the seller(s).

I undertake that any change affecting the mentioned circumstances of trading in respect of any seller shown in the schedule will be notified immediately to the Revenue Commissioners or declared at the time of entry of the goods and that in the absence of any such change the invoices for goods purchased from the seller(s) which are furnished with the relative customs entries will show the outright purchase price and that no further payment, either direct or indirect (with the exception of such charges as shall be declared at the time the goods are being entered), will be made by the buyer in respect of the goods.

Signed \_\_\_\_\_  
Date \_\_\_\_\_

The Revenue Commissioners collect taxes and duties and implement customs controls. Revenue requires customers to provide certain personal data for these purposes and certain other statutory functions as assigned by the Oireachtas. Your personal data may be exchanged with other Government Departments and agencies in certain circumstances where this is provided for by law. Full details of Revenue’s data protection policy setting out how we will use your personal data as well as information regarding your rights as a data subject are available on our **Privacy** page on [www.revenue.ie](http://www.revenue.ie). Details of this policy are also available in hard copy upon request.

Footnote

- Insert full name of signatory
- Delete (i) or (ii) whichever is inapplicable

**Form C&E G563A**

**TICK "YES" or "NO" as appropriate in each case to the questions below:**

**YES NO**

1 Are there any restrictions as to the disposition or use of the goods by the buyer **other than restrictions which**

- are imposed or required by law or by public authorities in the EU
  - limit the geographical area in which the goods may be resold
- or
- do not substantially affect the value of the goods?

<input type="checkbox"/>	<input type="checkbox"/>
<input type="checkbox"/>	<input type="checkbox"/>
<input type="checkbox"/>	<input type="checkbox"/>

2 Is the sale or price subject to some condition or consideration for which a value cannot be determined with respect to the goods being valued?

<input type="checkbox"/>	<input type="checkbox"/>
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3 Is the sale 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?

<input type="checkbox"/>	<input type="checkbox"/>
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4 Are the buyer and the seller related (see Note 2)?

<input type="checkbox"/>	<input type="checkbox"/>
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5 Are any of the following incurred by the buyer and not included in the price actually paid or payable:

- (i) commission and brokerage, (except buying commission)
- (ii) the cost of containers which are treated as being one for customs purposes with the imported goods
- (iii) the cost of packing the goods, whether for labour or materials?

<input type="checkbox"/>	<input type="checkbox"/>
<input type="checkbox"/>	<input type="checkbox"/>
<input type="checkbox"/>	<input type="checkbox"/>

6 Has the buyer supplied any of the following goods and services, directly or indirectly, free of charge or at reduced cost, for use in connection with the production and sale for export of the imported goods:

- (i) materials, components, parts and similar items incorporated in the goods
- (ii) tools, dies, moulds and similar items used in the production of the goods
- (iii) materials consumed in the production of the goods
- (iv) engineering, development, artwork, design work, and plans and sketches undertaken elsewhere than in the Union and necessary for the production of the goods?

<input type="checkbox"/>	<input type="checkbox"/>
<input type="checkbox"/>	<input type="checkbox"/>
<input type="checkbox"/>	<input type="checkbox"/>
<input type="checkbox"/>	<input type="checkbox"/>

7 Are any royalties or licence fees related to the imported goods payable either directly or indirectly by the buyer as a condition of sale of the goods?

<input type="checkbox"/>	<input type="checkbox"/>
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**The form and accompanying notes should be read carefully before the declaration is signed. Any declaration containing inaccurate or incomplete information will be invalid and penalties may apply.**

## **NOTES**

1. Declarations may be made:
  - (a) by the actual buyer if an individual
  - (b) in the case of a firm, by one of the partners
  - (c) in the case of a company, by a director or by the secretary
  - (d) by an employee duly authorised in writing by one of the aforementioned persons.
2. Persons shall be deemed to be related only if:
  - (a) they are officers or directors of one another's businesses
  - (b) they are legally recognised partners in business
  - (c) they are employer and employee
  - (d) any person directly or indirectly owns, controls or holds 5 per cent or more of the outstanding voting stock or shares of both of them
  - (e) one of them directly or indirectly controls the other
  - (f) both of them are directly or indirectly controlled by a third person
  - (g) together they directly or indirectly control a third person
  - (h) they are members of the same family.
3. **Import entries - AIS**

You should enter the authorisation number and code 1DO3 in D/E 2/3 on the Automated Import System (AIS) when declaring goods covered by a long-term declaration.

**The Revenue Commissioners reserve the right to require at any time a separate declaration in Data Element 4/13 (Valuation indicators) in respect of any consignment of imported goods liable to ad valorem duty**

The information in this document is provided as a guide only and is not professional advice, including legal advice. It should not be assumed that the guidance is comprehensive or that it provides a definitive answer in every case.

Registered No. \_\_\_\_\_

To \_\_\_\_\_

A Chara,

I am directed by the Revenue Commissioners to inform you that a General Declaration and Undertaking dated the \_\_\_\_\_ day of \_\_\_\_\_ year \_\_\_\_\_ given by you in respect of goods to be purchased by you from the person(s) or firm(s) shown in the Schedule thereto has been registered under the above number. A new General Declaration and Undertaking must be supplied by you three (3) years from this date.

For Relevant entries the Authorisation Number of this General Declaration together with Code 1D03 should be inserted in Data Element 2/3 of the customs declaration.

Authorisation No.

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Date

**Revenue**   
Cáin agus Custaim na hÉireann  
Irish Tax and Customs

**IMPORTANT**

**This letter should be carefully preserved and produced to Customs when called for.**