

Name	IMPORTER	Address
	Code Number	

Name	SUPPLIER	Address

DESCRIPTION OF GOODS (e.g. chemicals, motor spares)

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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  NO

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  NO

If "yes", give details, including extent of influence on price

3. IS THE SALE OR PRICE SUBJECT TO SOME OTHER CONDITION OR CONSIDERATION FOR WHICH A VALUE CANNOT BE DETERMINED? (Please refer to par. 1(b) of Note to article 1 of the Valuation Code)  YES  NO

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  NO

If "yes", give details of the arrangements 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

NO

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

NO

6.1 If "yes", is the agent's commission included in the supplier's selling price?

YES

NO

6.2 If the answer to 6.1 is "NO", how is the commission paid?

7. ARE ROYALTIES AND LICENCE FEES RELATED TO THE IMPORTED GOODS PAYABLE BY YOU AS A CONDITION OF THE SALE?

YES

NO

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

NO

8.2 Tools, dies, moulds and similar items used in the production of the imported goods

YES

NO

8.3 Materials consumed in the production of the imported goods, but not incorporated therein

YES

NO

8.4 Engineering, development, artwork, design work and plans and sketches undertaken outside the Republic and necessary for production of the imported goods

YES

NO

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

a.66

**(2) (a)** By die toepassing van subartikel (1)(d) word twee persone geag verbonde te wees slegs indien -

- (i)** hulle beamptes of direkteure van mekaar se sake is;
- (ii)** hulle regtens erkende sakevennote is;
- (iii)** die een in diens van die ander is;
- (iv)** iemand regstreeks of onregstreeks vyf persent of meer van die ekwiteitsaandelekapitaal van beide van hulle besit, beheer of hou;
- (v)** een van hulle regstreeks of onregstreeks die ander beheer;
- (vi)** beide van hulle regstreeks of onregstreeks deur 'n derde persoon beheer word;
- (vii)** hulle saam regstreeks of onregstreeks 'n derde persoon beheer; of
- (viii)** hulle lede van dieselfde gesin is.

**(b)** Persone wat op sakegebied met mekaar verbode is deurdat die een die alleenagent, alleenverkoper of enigste konsessiehouer, onder watter beskrywing ook al, van die ander is, word geag verbonde te wees slegs indien hulle ingevolge paragraaf (a) aldus geag word.

**(c)** Elke invoerder van goedere wat nie by reël vrygestel is nie moet wanneer hy die goedere klaar, op die wyse by reël voorgeskryf, verklaar of hy en die verskaffer van die goedere ooreenkomstig die bedoeling van hierdie artikel verbonde is al dan nie.

*[Par. (c) vervang by a.49(a) van Wet No. 45 van 1995]*

**3.** Ondanks die beplating van subartikel (1)(d) is die feit dat 'n koper en 'n verkoper ooreenkomstig die bedoeling van subartikel (2)(a) verbonde is, op sigself nie 'n grond daarvoor om nie die transaksiewaarde aan te neem nie, waar -

**(a)** bedoelde verbondenheid die betaalde of betaalbare prys nie beïnvloed het nie; of

*[Par. (a) vervang by a.49(b) van wet No. 45 van 1995]*

**(b)** die invoerder bewys dat die transaksie-waarde baie naby aan een van die volgende waardes staan, naamlik -

- (i)** die transaksiewaarde van identiese of soortgelyke goedere wat op of op naasteby dieselfde tydstip as die goedere wat gevalueer moet word, op vergelykbare handels- en hoeveelhedsvlakke aan onverbonde kopers in die Republiek verkoop is;

**(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 percent 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.

*[Par. (c) substituted by s.49(a) of Act No. 45 of 1995]*

**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

*[Par. (a) substituted by s.49(b) of Act No. 45 of 1995]*

**(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;**