

MERCHANDISING STOCKS - DECLARED VALUE FOR CUSTOMS PURPOSES.

In order to comply with the company's general business and ethical standards it is company policy that only factual supportable declarations be made on importation documents. This will apply whether BAT, or a third party working on BAT's behalf, is preparing or authorising the documentation.

There are principally two types of declaration which are acceptable:

1. Where a declared value is required this should be "unit cost" (although this may be different if specified by importation regulations). Appendix I illustrates such an invoice, showing the goods declared at full value.
2. Where there is no requirement for a value, it is acceptable not to volunteer a cost/value - effectively allowing customs to place their own value on the product. The wording on these documents is as illustrated in the sample in Appendix II which shows a nil value.

Any variations from the above should be agreed with Legal Department prior to use.

All shipments or merchandising stocks from 1.1.93 should comply with this guideline.

APPENDIX 1

INVOICE

To: Name, address, rating no:		Invoice number	
B.A.T. (U.K. & EXPORT) LIMITED, EXPORT HOUSE, WOKING, SURREY GU21 1YB.		M 901940	
		Invoice date (day month)	Invoice reference
		11.05.92	MAP 1234
		Buyer's reference	Other reference
			101571/BE
Commodity		Buyer's reference	
INCOMA WAREHOUSE NOORDERLANN, WILMARSDOCK 4 MAGAZIN 5, POORT 5 2030 ANTWERP, BELGIUM - FAC: GUY VAN UFFEL			
		Country of origin of goods	Country of destination
		KOREA	BELGIUM
		Terms of delivery and payment	
		GRATIS	
Freight, air and sea	Particulars of loading		
AIR FREIGHT	LONDON		
Particulars of re-charge	Place of delivery		
BELGIUM	ANTWERP		
Shipping marks, container number	Number and kind of packages, description of goods	Commodity code	Total gross weight
	ONE CASE		
FULLY ADDRESSED	35 X 27 X 26 CMS		9
			7
Particulars	Quantity	Unit price	Total price
ADVERTISING MATERIAL-NO COMMERCIAL VALUE - GOODS SUPPLIED GRATIS			
BHSF FLAMELESS LIGHTERS	100	1.95	195.00
VALUE FOR CUSTOMS PURPOSES ONLY			
		Price rate	
		GBP	195.00
WE HERESY CERTIFY THAT THE GOODS ENUMERATED ON THIS INVOICE ARE OF THE ORIGIN STATED AND ARE IN FREE CIRCULATION WITHIN THE E.E.C.			
		Name of signatory	
		A. SYMES - AUTH SIGNATORY	
		Place and date of issue	
		WOKING, SURREY 11.05.92	
		Signature	

It is hereby certified that the invoice shows the actual price of the goods described, that no other price has been or will be shown, and that all particulars are true and correct.

The Software Commission Limited, S/T/PRO approved invoice no 08

503129173

INVOICE

Seller name, address, VAT reg. no. B.A.T. (U.K. & EXPORT) LIMITED, EXPORT HOUSE, WOKING, SURREY GU21 1YB.		Invoice number M 901940	
		Invoice date (see point) 09.11.92	Seller's reference MAP 1234
		Buyer's reference	Other reference
Consignee JOHN WALDEN B.P. 24 COTONOU BENIN ATTN.MR. B.NADJO TEL: 313037/3		Buyer's full signature	
		Country of origin of goods KOREA	Country of destination BENIN
		Terms of delivery and payments GRATIS	
Transport to and from AIR FREIGHT	Port of destination LONDON		
Port of origin COTONOU	Place of delivery COTONOU		
Shipping marks, container number		Number and size of packages, description of goods	Commodity code
		ONE CASE FULLY ADDRESSED 35 X 27 X 26 CMS	Total gross weight 9 Total net weight 7
Description of goods	Quantity	Unit price	Total price
ADVERTISING MATERIAL-NO COMMERCIAL VALUE - GOODS SUPPLIED GRATIS BMSF FLAMELESS LIGHTERS NO PAYMENT REQUIRED GOODS SUPPLIED FREE OF CHARGE	100		
		Invoice total 0.00	
WE HEREBY CERTIFY THAT THE GOODS ENUMERATED ON THIS INVOICE ARE OF KOREAN ORIGIN.			
		Name of signatory A. SYMES, AUTH SIGNATORY	
		Place and date of issue WOKING, SURREY 09.11.92	
		Signature	
It is hereby certified that this invoice shows the actual price of the goods enumerated. The no. other invoice to be issued or not be issued, and that all particulars are true and correct.			

The Software Connection Limited, SITPRO approves to issue this CE

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