

**ZIMBABWE REVENUE AUTHORITY
CUSTOMS AND EXCISE**



REQUEST FOR ADVANCE VALUATION DECISION (RVD FORM)

1. Applicant (name, address)	For Official Use Date of receipt: Date of issue:
2. Status of the applicant Importer <input type="checkbox"/> Agent <input type="checkbox"/> Broker <input type="checkbox"/> Other <input type="checkbox"/> (<i>please specify</i>)	
3. Description of the goods	
4. Ruling requested regarding : Method of valuation <input type="checkbox"/> Commissions <input type="checkbox"/> Assists <input type="checkbox"/> Royalties and licence fees <input type="checkbox"/> Proceeds to seller <input type="checkbox"/> Other <input type="checkbox"/> (<i>please specify</i>)	5. Are the buyer and seller related as defined in Section 104 (3) of the Customs and Excise Act Chapter 23:02? Yes <input type="checkbox"/> No <input type="checkbox"/> If yes, please give details and provide test values, if applicable
6. Description of the transaction(s)	
7. Documents being submitted to assist with determining the valuation ruling Sales contract <input type="checkbox"/> Invoice(s) <input type="checkbox"/> License/royalty agreement <input type="checkbox"/> Distributor/ agent agreement <input type="checkbox"/> Commissions/brokerage contract <input type="checkbox"/> Transport document <input type="checkbox"/> Insurance document <input type="checkbox"/> Proof of payment <input type="checkbox"/> Other <input type="checkbox"/> (<i>please specify</i>)	
8. Additional information	
9. Have you previously applied for an advance ruling on the same or a similar issue? Yes <input type="checkbox"/> No <input type="checkbox"/> If yes, please give details	
10. Are you aware of the existence of an advance ruling made on the same or a similar issue? Yes <input type="checkbox"/> No <input type="checkbox"/> If yes, please give details	

**ZIMBABWE REVENUE AUTHORITY
CUSTOMS AND EXCISE**



Relationship is defined in Section 104 (3) of the Customs and Excise Act Chapter 23:02. Supporting documents may be needed to confirm a relationship between the buyer and the seller.

Box 6. Description of the transaction(s)

A description of the transaction(s) should be sufficiently detailed to assist Customs in making a ruling on the issue. Also, detailed information about the transaction flow, terms of sale (if applicable), conditions of delivery (Incoterms), details of any intermediaries involved in the transaction and their role (e.g. buying or selling agent, brokers, etc.), elements which may be includable under Article 8, method of payment etc. should be provided.

Box 7. Documents being submitted to assist with determining the valuation ruling

The applicant should attach all documents relevant to the transaction in question which would enable Customs to make an informed decision on the ruling to be issued. Failure to submit the relevant supporting documents could lead to the rejection of the application by Customs.

Box 8. Additional information

Any information which the applicant wishes to be treated as confidential including the name of companies involved and importing and exporting country should be indicated.

Box 9. Have you previously applied for an advance ruling on the same or a similar issue?

An indication as to whether the applicant has previously applied for an advance ruling for the same or similar arrangement should be given here. Details with regard to that application should also be included.

Box 10. Are you aware of the existence of an advance ruling/ request made on the same or a similar arrangement?

Any knowledge on the part of the applicant of the existence of a ruling being sought made on the same or a similar arrangement with respect to the transaction should be indicated, quoting references

Box 11. Is the issue on which a ruling is being sought pending before any court?

Any knowledge on the part of the applicant of the existence of a ruling being sought or any instance of review or appeal before any court with respect to the goods should be indicated, quoting references.

Box 12. Applicant's opinion/ position on the ruling being sought

The applicant is invited to express an opinion/ position on the transaction in question and the proposed treatment.
