

[Company Letterhead]

[Date]

[Name of Customs Authority/Officer]

[Port of Entry/Customs Department]

[Address]

[City, State, Zip Code]

**RE: Customs Valuation and Appraisalment Opinion for [Product Name/Description]**

To Whom It May Concern,

This letter provides a formal opinion regarding the customs valuation and appraisalment method for the goods described below, imported by [Importer Name].

**1. Description of Goods**

Product Name: [Insert Name]

HS Code: [Insert Code]

Country of Origin: [Insert Country]

Commercial Invoice Number: [Insert Number]

**2. Transaction Background**

The goods were purchased under a [Insert Incoterm, e.g., FOB/CIF] agreement between [Seller Name] and [Buyer Name]. The parties [are / are not] related as defined under applicable customs regulations.

**3. Valuation Method Applied**

It is our opinion that the primary method of valuation, the **Transaction Value** (as defined in Section [Insert Local Law Section] and the WTO Valuation Agreement), is the appropriate method for this shipment. The price actually paid or payable represents the total payment made for the imported goods.

**4. Additions and Deductions**

In determining the customs value, the following adjustments were considered:

- Commissions and brokerage: [Included/Not Applicable]
- Assists (materials or tools provided by buyer): [Value/None]
- Royalties and license fees: [Included/Not Applicable]
- Packing costs: [Included/Not Applicable]
- International Freight and Insurance: [Deducted/Included per Incoterm]

**5. Conclusion**

Based on the documentation provided, the declared value of [Insert Amount and Currency] reflects the arms-length market value of the goods and complies with all legal requirements for customs appraisalment.

I certify that the information provided is true and correct to the best of my knowledge.

Sincerely,

[Signature]

[Name of Signatory]

[Title/Position]

[Company Name]

[Contact Information]