



**BARBADOS
REVENUE AUTHORITY**



**STANDARD OPERATING SUSPENSE
PROCEDURES**

Prepared by
ASYCUDA World Project Unit

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TABLE OF CONTENTS		Page
1.0	Objective	5
1.1	Scope	5
1.2	Legal Basis & Disclaimer	5
2.0	Suspense Procedure: General Aspects	6
3.0	Suspense Declaration: Inwards	8
3.1	Goods Into Warehouse	8
3.2	Temporary Importation	8
3.3	Re-Importation After Temporary Exportation	9
4.0	Suspense Declaration: Outwards	9
4.1	Exportation From A Private Warehouse	9
4.2	Temporary Exportation	9
4.3	Re-Exportation After Temporary Import	10
5.0	Description of the Suspense Procedures	10
5.1	Self-Assessment of SAD	10
5.2	Payment of Duties Exwarehouse	11
6.0	Risk Assessment	12
7.0	Delivery of Goods to be Warehoused	13
8.0	Inter Warehouse Transfers	13
9.0	Ex Warehouse Goods For Concessions	14
10.0	Confirming the Export SAD	14

11.0	Transit Declaration	15
12.0	Duty Free Shops	15
13.0	Receipt of Goods Into Duty Free Shop	16
14.0	Conditions for the Sale of Duty Free Goods	17
15.0	Sale of Duty Free Goods	17
16.0	Export Control	18
17.0	Returns	20
18.0	Stock Checks	20

1.0 OBJECTIVE

To establish all required operations involved in processing and assessing a suspense declaration at ports of entry and departure.

1.1 SCOPE

The present procedure will be utilised and applied at all ports of entry or departure where goods may arrive or leave the country.

1.2 LEGAL BASIS & DISCLAIMER

The following National Laws and Regulations provide the legislative basis for the contents of this manual:

- (a) Customs Act, CAP 66, as amended
- (b) Customs Regulations (1963), as amended
- (c) Electronic Transactions Act, 2001-2
- (d) Electronic Transaction Regulations, 2004
- (e) Evidence Act, Cap 121, as amended; and any other enactment relating to the importation and exportation of goods into Barbados.

Throughout this manual, procedures that use the word “must” or "shall" indicate a mandatory legal requirement. Those that use the word “should” or "may" suggest methods, actions or processes that are the most efficient, effective and widely accepted standards in the Trade and Customs community.

This manual may contain procedures that may not apply uniformly in every circumstance. Although the manual seeks consistency with existing governing laws, regulations and policies, these procedures are not intended to supersede or replace the adopted departmental/governmental policies or other applicable law to which the BRA is subject. Any conflict between this document and applicable laws, including regulations and departmental policies, should be resolved in favour of the applicable law.

Information contained in this manual is up to date as of the date of publication. National laws and regulations and Departmental/Governmental Policies may change and the reader should be sure to check for the most recent versions for the most accurate information.

2.0 SUSPENSE PROCEDURE: General Aspects

- (a) Section 141 of the Customs Act, CAP 66 provides for the publication of a list of goods which may not be warehoused in a private warehouse.
- (b) Section 143 of the Customs Act, CAP 66 requires that a bond or guarantee in a sum determined by the Comptroller must be given before any goods can be warehoused.
- (c) Section 133 of the Customs Regulations (1963) requires that the Bond for removal of goods delivered from a warehouse for exportation as Ship's Stores shall be in the appropriate forms C49- C52.
- (d) Section 136 of the Customs Regulations (1963) requires that the General Bond for securing duty on goods warehoused in a private warehouse or Customs Area, and shall be in the form C54. In relation to the In-Bond Scheme, a bond of 30% of an agreed upon quarterly duty estimate by the retailer and the Customs Department, is reduced by 5% points annually to a minimum bond of 5% duty of the duty liability. However, reduction in the bond rate is dependent on satisfactory reporting and reconciling of duty free sales.
- (e) Section 70 of the Customs Act, CAP 66 requires that a bond or guarantee in a sum required by the Comptroller must be given before any warehoused goods can be exported.
- (f) Section 148 of the Customs Act, CAP 66 requires that goods shall be transferred to the Queen's warehouse on revocation of any warehouse.
- (g) Section 160 of the Customs Act, Cap 66 requires that an entry in such form and manner must be delivered to the Proper Officer before any goods can be removed from the warehouse.
- (h) Section 161 of the Customs Act, Cap 66 provides for the transfer of goods from one warehouse to the other.
- (i) Section 167 of the Customs Act, Cap 66 states that no goods may remain in a warehouse for a period exceeding two years (unless extended by the Comptroller), and any goods, which remain warehoused after such time, may be sold or otherwise disposed of.
- (j) Section 98 of the Customs Act, Cap 66 provides for the same rules applicable to prohibited and restricted goods to apply to goods in-transit. Goods which are restricted but are intended to be in-transit must obtain a licence before they can be allowed to cross the frontier.
- (k) The In-bond declaration is an affirmation by the Importer that the goods are being stored in suspension and may be used at a later date for home use or re-exportation or use as stores. The purpose of submitting an In-bond declaration is to ensure:
 - (i) that all imports are accurately detailed;
 - (ii) that all documents relating to the import are available for customs examination; and
 - (ii) that the Importer/Exporter or Agent has satisfied all legal requirements.

- (l) The Ex-bond declaration is an affirmation by the importer/exporter that the goods are being entered for home use, re-exportation or use as stores. It must be consistent with the previous in-bond declaration and (i.e. the commodity, country of origin, and items etc.) to the goods entered into warehouse.
- (m) The transshipment process which accounts for the transfer of goods from one ship or other form of transport to another is the responsibility of the ship agent. He or she may appoint a customs broker to handle the transaction.
- (n) All declarations must be submitted through the Customs Computer System hereinafter referred to as ASYCUDA.
- (o) The responsibility of making an accurate and correct declaration rests with the Importer/Exporter or Ship Agent. He/she or the Corporate Entity may appoint an agent known as a Broker to transact business with Customs. The Broker is equally liable as the Importer/Exporter or Ship Agent to fulfil all obligations.
- (p) The Importer/Exporter, Ship Agent or Broker must do self-assessment by submitting all declarations through ASYCUDA.
- (q) In the event of any discrepancy, the Importer/Exporter or Broker can only amend an assessed declaration after it has been selected and re-routed to the Query Lane.
- (r) Persons employed by Importers/Exporters will only be able to use their authorised access to process declarations for that particular Importer or Exporter.
- (s) All customs formalities must be completed before imports can be delivered from the ports of entry or exports shipped.
- (t) All restricted articles such as arms and ammunition, explosives, narcotic drugs etc. must conform to the provisions of legislation regulating their import and export. All import and export licences must be obtained before the goods are imported into or exported from the country.
- (u) Goods being warehoused are not considered entered until an Ex-Warehouse SAD is processed, and where applicable, all duties paid.
- (v) The examination of warehouse documents or warehouse goods at the time of delivery does not preclude them from any subsequent examinations within the two-year period.
- (w) Any Importer or Broker acting on behalf of the Importer may request a pre-inspection of the goods if he/she has any doubts as to the contents of the consignments.
- (x) Whenever an Importer/Exporter is using a Broker, any transaction done by the Broker is deemed to be that of the Importer/Exporter and such Importer/Exporter is liable to any applicable penalties or additional duty incurred by the Broker.
- (y) The Importer/Exporter or Broker is responsible for determining the correct and accurate classification and valuation of the goods.

Failure to comply with any procedure shall render the Declarant liable to the penalties set out in the Customs Act and Regulations and any other related legislation.

3.0 SUSPENSE DECLARATION: Inwards

- (a) Declarations can be stored on ASYCUDA at any time and can be assessed on the system any day of the week provided that the manifest has been already **registered**.
- (b) In-bond Declarations under the suspense regime shall be in the following categories:
 - (i) goods into a private warehouse;
 - (ii) temporary import;
 - (iii) re-importation of goods temporarily exported.
- (c) The time delay period for goods into warehouse must not exceed 2 years (730days).
- (d) Time delay period for temporary Import must not exceed 3 months or 90 days.
- (e) If the Importer/Warehouse owner requires an extension of the prescribed period he/she must apply in writing to the Comptroller of Customs.

3.1 GOODS INTO WAREHOUSE

- (a) A SAD (IM7) must be prepared to warehouse (bond) the goods. The SAD shall include:
 - (i) an accurate description and classification of goods;
 - (ii) identification codes;
 - (iii) delay time for the imported goods; and
 - (iv) correct values.
- (b) This declaration follows the same process as a normal (IM4) declaration and any charges due must be paid.
- (c) The officer must verify that all information submitted is true and complete before release.

3.2 TEMPORARY IMPORTATION

- (a) Persons may import Machinery, Equipment or other goods to be used temporarily into Barbados and then they can be re-exported.

- (b) A Customs Declaration for temporary importation must be prepared with proper description, including product codes and delay time (how long goods will remain before re-exportation).
- (c) A deposit to secure the necessary duties may be required and one and a half times the duty payable must be paid.
- (d) An Officer may verify and conduct an examination of documents and goods before release.

3.3 RE- IMPORTATION AFTER TEMPORARY EXPORT

- (a) Upon re-importation of a good, the Importer shall prepare a declaration and may be required to pay duty and taxes depending on the nature of the transaction.
- (b) Officer must verify that goods declared were the goods previously exported.
- (c) Where the imported goods are different in any way to the goods previously exported it will be liable to full duty.
- (d) Where goods were re-exported for exchange then no duties are liable unless value of item replaced is more than the goods exported.

4.0 SUSPENSE DECLARATION: Outwards

- (a) Declarations can be stored and assessed on the system at any time. The Outward Manifest shall be compiled after all goods intended for shipment on the particular ship or aircraft have been submitted.
- (b) Outwards SADs under the suspense regime shall be in the following categories:
 - (i) goods out of private warehouse;
 - (ii) temporary export; and
 - (iii) goods re-exported after temporary Import.

4.1 EXPORTATION FROM A PRIVATE WAREHOUSE

- (a) A customs declaration for ex-bond must be prepared making reference to the previous declaration used to enter goods into the warehouse.
- (b) All duties and taxes due and liable must be paid.
- (c) The Warehouse Keeper must request an officer to remove goods from warehouse by making an appointment within the specified time.
- (d) If the private warehouse is an open warehouse, then the owner of goods must ensure that all duties liable for the goods being ex-warehoused are paid.

4.2 TEMPORARY EXPORT

- (a) A temporary export SAD must be prepared including:
 - (i) proper description of the goods;
 - (ii) product specification codes; and
 - (iii) delay time (how long goods will remain before re-importation).
- (b) The Customs Officer shall verify that the declared goods are exported.
- (c) Exporter must submit a copy of the SAD to the Carrier Agent.

4.3 RE-EXPORTATION AFTER TEMPORARY IMPORT

- (a) A SAD shall be prepared for all re-exported goods.
- (b) The Proper Officer shall verify that the goods for which a duty refund is claimed has been exported.
- (c) Any good which do not satisfy the requirements of (a) and (b) shall be liable to the payment of duty and/or penalties.

5.0 DESCRIPTION OF THE SUSPENSE PROCEDURES.

5.1 SELF-ASSESSMENT OF THE SAD (excluding transit and transhipment)

Importer/Exporter/Broker

- (a) The Importer/Exporter or Broker must access the ASYCUDA system to input the required information for the declaration. At the end of the data entry process, the user should carry out the consistency checks available within the system.
- (b) At the completion of the consistency checks, the Importer/Exporter or Broker shall assess the completed SAD in the ASYCUDA system.
- (c) The assessed declaration has legal value and the Importer/Exporter or Broker must ensure that all data are complete and correct. The ASSESSED status of a declaration implies ACCEPTANCE of such information by the Customs Department.
- (d) After requesting an assessment, the system will display a Declarant Reference, a customs reference number, and an assessment number for the declaration as a confirmation of assessment and positive allocation of data into the system.
- (e) The following illustrates the particulars of the Declaration Reference

YYYY BBBBP DECID YOUREF

Where:

YYYY

Year

BBBB

Customs Office Code

DECID
YOURREF

Declarant ID
Your Reference

- (f) The following shows the particulars of the **Customs Reference Number**
C 123 12/10/2014

Where:

C	Customs Series Number
123	Sequence Number

- (g) The following shows the particulars of the **Customs Assessment Number**
L 103 12/10/2014

Where:

L	Customs Series Number
103	Sequence Number
Date	12/12/2014

5.2 PAYMENT OF THE DUTIES EXWAREHOUSE

Payment of duties for Ex-Warehouse declarations can be done at the designated Customs Offices. Customs will also offer a prepayment and deferment option. The latter will only be available to approved emergency services

Importer/Exporter/Broker

- (a) The Importer or Broker shall submit to the customs cashier a manual or electronic copy of his assessment notice to be stamped if no payment is due.
- (b) If payment of the duties and taxes are due, he/she shall submit payment together with a manual or electronic copy of the assessment notice.

Customs/BRA Cashier

- (a) The payment of duties, taxes and fees can be done at any Customs office.
- (b) A payment is effectuated by inputting all relevant data into the ASYCUDA Accounts Module.
- (b) All payments shall be validated to ensure that the amount entered is exactly the same as the amount assessed.

- (c) Miscellaneous payments can be made on the same receipt as payments for a SAD.
- (d) The following shows the particulars of a Customs Receipt number after validation of payments:

YYYY	Year
BBBBP	Customs Office Code (Bridgetown)
R	Customs Series Letter
123	Series Number
DD/MM/YYYY	Date of Payment

- (e) ASYCUDA will update the corresponding SAD to include the receipt details on its first page.
- (f) A payee may request a printed receipt after payment. However, a receipt may be printed by the declarant at any time after payment.

6.0 RISK ASSESSMENT

- (a) Automatic risk assessment is executed immediately after payment of duties and after assessment where no duties are applicable.
- (b) The risk assessment will allocate the SAD to either a *red*, *yellow*, *blue* or *green* lane, simultaneously for Customs and other regulatory agencies such as Plant Quarantine Unit, Ministry of Trade Commerce and Consumer Affairs, Ministry of Health, Ministry of Defence and Security, Veterinary Services Unit.
- (c) Where a *green* lane is allocated, the cargo should be released without examination unless otherwise reallocated by a Supervisor or the Risk Management Unit.

Customs Officer

- (a) An Examiner and a Chief Examiner will be simultaneously assigned to SADs allocated to the red, yellow or blue lanes.
- (b) ASYCUDA will notify the assigned examiners via electronic mail. Examiners must therefore read every mail received on the system.
- (c) Examiners must view the selectivity criteria for SADs to which they have been assigned.
- (d) The Examiner shall proceed to examine in accordance with instructions given in the selectivity criteria and with due diligence.

- (e) For goods going into a warehouse, the officer must verify that correct values, supplementary quantities, tariff and product codes are included in the declaration.
- (f) If an infraction is detected, in addition to being sanctioned, the SAD shall be re-routed to the Query Lane for adjustments to be made.
- (g) The Importer/Exporter shall amend the SAD and ASYCUDA will notify the Officer.
- (h) The Proper Officer shall retrieve the SAD from query lane, verify the changes made and if satisfied, validate modification.
- (i) All post entries resulting in a refund shall be processed by the Post Clearance Services.
- (j) Where the modification of a SAD results in the payment of additional duties, the amount must be paid before goods can be released.

7.0 DELIVERY OF GOODS TO BE WAREHOUSED

Authorised Custodian of the Goods

- (a) Goods cannot be processed for delivery unless all the customs requirements have been satisfied. Once satisfied, the release will be given by the Proper Officer.
- (b) After the Customs process has been completed or the Importer/Broker has been assigned a **GREEN** or **BLUE** lane, Customs will issue a Release Order in the system.
- (c) The Custodian of the goods is authorised to grant an exit note on the strength of the Release Order.
- (d) Goods Ex-Warehouse cannot be delivered from the warehouse unless the Custodian or Owner has been assigned **GREEN** or **BLUE** lane.
- (e) After the Customs process has been completed and the custodian has issued an exit note, the goods may exit the transit shed.

Customs Officer/Guard

- (a) If any discrepancies or errors are detected when racking goods, in the case of a Duty Free Shop, the officer shall retrieve the SAD to make the necessary modifications and complete the Inspection Act.

8.0 INTER WAREHOUSE TRANSFERS

Previous Owner

- (a) A Warehouse Keeper wishing to transfer goods from one warehouse to another shall make an application in the prescribed manner to the Comptroller of Customs.
- (b) The application shall provide all the necessary details relative to the transferred goods.

Customs Officer

- (a) The Officer shall process the transfer of the ownership in the system using the Change of Ownership form.

New Owner

- (a) The new owner of the goods must signify to Customs on the prescribed form that s/he accepts ownership of the goods.
- (b) Immediately as the new owner is notified of the approval he/she shall process a SAD using the procedure code established for transfer of warehouse goods (7070, 7071, 7171). The new owner identification shall be entered in Box 44 and the old owner in Box 49.
- (c) It is the duty of the new owner to notify the previous owner that s/he has completed the process.

The system will automatically make the adjustments in the warehouse stocks after the SAD has been assessed.

9.0 EX-WAREHOUSE GOODS FOR CONCESSIONS

- (a) Where the Importer (Consignee) is the Concessionaire, the Declarant will be required to use the additional code at the declaration level (Box 37).
- (b) Where goods are being transferred or cleared from a warehouse by a Concessionaire other than the Importer, the Concessionaire's name shall be entered in Box 44.
- (c) Product specification code, unit of measurement, and quantity of product to be transferred or cleared must be entered in the relevant fields.

10.0 CONFIRMING THE EXPORT DECLARATION

Customs Officer

- (a) Upon registration of the outwards manifest, the Officer shall verify the export SAD against the waybill.
- (b) If the information is correct the Officer shall confirm the export SAD and input the actual date of exportation into the system.

- (c) A table of offences which may be resolved by the imposition of fines and seizure of the goods is configured in the system and must be applied by the Chief Examiner.
- (d) Payment of fines must be done by a post entry which must be paid at the customs' cashier.
- (e) Goods detained must be forwarded to a customs warehouse as soon as possible.

11.0 TRANSIT DECLARATIONS

The transit process involves the movement of goods from one port entry to another port for exit, or the movement of goods between clearance offices.

Importer/Exporter/Broker

- (a) The Importer/Exporter or Broker must access the ASYCUDA system and complete a TI SAD to transfer the goods.
- (b) A consistency check shall be conducted on the data entered in the system.

Customs Officer

- (a) The Customs Officer shall access ASYCUDA and verify the completed transit declaration.
- (c) The Delivering Officer shall apply the necessary security measures and validate the delivery of goods.
- (d) The Receiving Officer shall validate the arrival of the goods by ensuring that goods declared on the T1 arrives and leaves the designated port of departure.

12.0 DUTY FREE SHOPS

APPLYING FOR DUTY FREE SHOP STATUS

- (a) Persons interested in operating a duty free shop should apply to the Comptroller of Customs stating the following:
 - (i) exact name and address of the shop;
 - (ii) plans of building if available; and
 - (iii) a list of the types of commodities intended for resale
- (b) Where the applicant is a company, the following should be submitted;
 - (i) the name of the Managing Director;
 - (ii) names of Shareholders;

- (ii) name of Directors;
 - (iii) the company's Authorised and Issued capital;
 - (iv) authorized accredited agents.
- (c) On request by the Comptroller, a visit will be made to the intended business area to ensure that the premises meet the Department's required standards and that the following are adhered to:
- (i) the business environment must be secured;
 - (ii) it must be properly lighted and ventilated;
 - (iii) it must be equipped with the appropriate facilities to account for commodities sold and on hand.
 - (iv) in cases where the shop sells dutiable items a separation must exist between the dutiable goods to be sold and the duty free items.
- (d) Where all the requirements have been met the Comptroller will make the appropriate recommendations to the Ministry of Finance on behalf of the applicant.
- (e) If approved, the Applicant will pay the appropriate annual license fees as follows:
- (i) where the value of the goods is under \$200,000.00 the annual licence fee shall be \$3000.00; and
 - (ii) where the value of the goods is above \$200,000.00 the licence fee shall be \$6000.00 annually.
- (f) Subsequent to the payment of fees, the Proper Officer will create a warehouse account in ASYCUDA for the applicant using the company/consignee's Inland Revenue Department.

13.0 RECEIPT OF GOODS INTO THE DUTY FREE SHOP

- (a) Duty Free Shop goods released from a port of entry may be transported to the business premises under customs escort or under a seal authorized by the Proper Officer.
- (b) The Duty Free Shop keeper shall give the Comptroller of Customs a minimum of forty (48) hours' notice of his intention to rack the goods.
- (c) Duty Free goods shall not be sold before the SAD has been verified and released from the system.
- (d) The quantity presented on the SAD will be accepted by Customs as being received unless the shopkeeper indicates otherwise to the Officer within 24 hours.

- (e) Customs reserves the right to attend any racking operation but will not do so as a matter of course.

14.0 CONDITIONS FOR THE SALE OF DUTY FREE GOODS

- (a) Goods can be sold duty free to:
 - (i) cruise ship passengers and crew;
 - (ii) aircraft passengers and crew;
 - (iii) resident diplomats; and
 - (iv) residents leaving the country with the goods;
 - (v) non-residents leaving the country with the goods.
- (b) Cruise ship passengers may purchase goods duty free on presentation of identification and the vessel's boarding pass.
- (c) Other passengers may purchase goods duty free on presentation of a valid ticket and identification (passport).
- (d) All passengers making a purchase must sign a declaration on the sale invoice where he undertakes to export the items intact.
- (e) Resident diplomats may purchase goods duty free on presentation of their identification card which allows them to use the duty free goods on the island.
- (f) Visiting shoppers are allowed to take immediate delivery of their purchases with the exception of spirits and tobacco goods.
- (g) It is the responsibility of the shop keepers to deliver spirits and tobacco goods to the various ports of departure.
- (h) Shop keepers may sell to all other persons at the duty paid price. Local residents are not allowed to purchase duty free spirits and tobacco goods unless they are using their duty free allowance as incoming passengers.
- (i) Local residents travelling overseas can purchase duty free items for export purposes only.

15.0 SALE OF DUTY FREE GOODS

- (a) All Duty Free sales receipts shall bear the shop's name and number.
- (b) The information required on the Sale Invoice shall be as follows:
 - (i) name of Purchaser

- (ii) permanent address of purchaser
 - (iii) date of Sale
 - (iv) ticket/boarding pass number
 - (v) date of Departure
 - (vi) name of Carrier and flight number
 - (vii) cabin Number where applicable
 - (viii) quantity and description of products
 - (ix) product identification code
 - (x) unit price/total
 - (xi) type of sale – duty free/dutiable
 - (xii) identification number – visa or passport number
 - (xiii) country of origin
 - (xiv) **Warning: Goods purchased Duty Free must be exported**
 - (xv) ***Signature of purchaser***
 - (xvi) ***Signature of duty free shop operator***
 - (xvii) **Undertaking: I the undersigned person undertake to export intact from Barbados the above-mentioned goods purchased duty free for which I acknowledge receipt.**
- (c) All sales receipts should be numbered and made in quadruplicate.
 - (d) Duty paid sales will indicate duty paid in the destination field.
 - (e) Duty Free Sales will be processed as follows:
 - (i) the original copy of the sales receipt goes to the passenger;
 - (ii) the duplicate remains with the Duty Free Shop;
 - (iii) the triplicate shall be sent to Customs (returns); and
 - (iv) the quadruplicate shall be attached to the package, which will be delivered to Customs at the export station.

16.0 EXPORT CONTROL

- (a) The delivery of duty free tobacco and liquor purchased by Barbadian residents and stay over passengers (with the exception of Diplomats) shall be conducted after the purchaser has entered the departure lounge.
- (b) It is the responsibility of the Duty Free Shops to transfer all purchases of duty free liquor and tobacco to be placed under Customs control at the export stations. Every purchase is to be given a numbered copy of the sales slip (original).
- (c) On presentation of the sales slip copy to the Chamber of Commerce booth situated in the Departure Lounge, the goods will be handed to the passenger.
- (d) For Barbadian residents and stay over passengers (with the exception of diplomats) who purchase other items duty free, the Duty Free Shops shall either:
 - (i) transfer all purchases to be placed under customs control at the exports stations; or
 - (ii) deliver the duty free items directly to the purchaser with the instructions to produce the items to the customs officer at the Export Station.
- (e) Custom shall verify the shipment of the item as follows:
 - (i) the sales slip shall be detached from the package;
 - (ii) the sales slip shall be endorsed by the officer;
 - (iii) the endorsed copy shall be returned to the Duty Free Shop as evidence of exportation.
- (f) The Proprietors are formally responsible for the duty liability of goods stored or sold from the duty free shops.
- (g) Goods for which evidence of export is not available and which cannot be produced are liable for duty payment. These include goods destroyed by accident, and goods missing through theft or other causes.
- (h) Goods, which are re-landed without having been exported, or which remain at the export station for a period exceeding three (3) months are liable to forfeiture, and may be put up for sale by public auction.
- (i) Permission may be sought and granted to return goods to the original Duty Free Shop. This process shall be conducted under official supervision.
- (j) Duty Free Shops records shall be kept of:
 - (i) all goods received;
 - (ii) all goods sold;

- (iii) a stock balance account; and
- (iv) evidence of all exported goods.
- (k) Counterfoil shall be kept for eighteen (18) months or until checked by the Officer whichever comes first.

17.0 RETURNS

- (a) Every Duty Free shop shall:
 - (i) submit monthly returns to the Comptroller of Customs no later than the 10th of the following month; and
 - (ii) pay all liable duties.
- (b) The Proprietor of Duty Free Shops shall prepare a SAD for:
 - (i) goods sold to visitors (EX3); and
 - (ii) goods sold to residents (IM4).
- (c) The compilation of a Duty Free Shop SAD follows the same procedure as that of an out warehouse (ex-bond) declaration.
- (d) All invoices with information on the purchaser's flight/voyage information must be submitted with the declarations.
- (e) Where:
 - (i) timely returns are not submitted;
 - (ii) returns are found to be incorrect; and
 - (iii) or found to be unacceptable for any reason;then the shop shall remain closed until all errors are corrected and the relevant duties paid.

18.0 STOCK CHECKS (AUDIT)

- (a) customs reserves the right to make stock checks at any time.
- (b) where errors are detected as a result of stock checks, all duties shall be paid on the shortages.
- (c) the duty liability shall be paid on the shortages within 4 hours of the demand made by the officer.

