



BARBADOS REVENUE AUTHORITY



COMMERCIAL DECLARATION STANDARD OPERATING PROCEDURE

Prepared by
ASYCUDA World Project Unit

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1.0 OBJECTIVE

This Standard Operating Procedure (SOP) is aimed at streamlining the Customs procedures and the functioning of examination stations in Barbados' ports of entry and departure with a view to reducing the dwell time of cargo and the associated costs.

The procedure has been designed to provide a better understanding of:

- (i) the procedures involved when importing goods for commercial purposes;
- (ii) the legal requirements of the Customs Department; and
- (iii) the procedures to be followed in the ASYCUDA World System for the SAD of those goods.

1.1 SCOPE

The Procedure shall be utilized and applied at all Ports of Entry or Departure where goods may arrive or leave the country. The Automated System for Customs Data, hereinafter referred to as ASYCUDA World, will be the facility used to process the SAD of imported and exported goods.

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;
- (f) Barbados Territorial Waters Act, Cap 386
- (g) Marine Boundaries and Jurisdiction Act, Cap 387 and the application of any other enactment which gives the Comptroller of Customs the authority to perform any duty relating to the importation or exportation of goods.

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 DEFINITIONS

- (a) **Agent:** a person such as a Customs Broker or Shipping Agent authorized, under the terms of the Customs Act to act on behalf of an Importer or Exporter.
- (b) **Assessed SAD:** A SAD which has been accepted by the Proper Officer and contains his signature.
- (c) **ASYCUDA:** Automated System for Customs Data
- (d) **Barbados Network Programme (Returning Nationals):** Barbadian Nationals who have lived outside the country for ten years immediately preceding their return Barbados and qualify for duty free status.
- (e) **Customs Area:** has the meaning assigned by Cap 66. Section 18.1: The Comptroller of Customs may, in such manner as he/she may think fit, approve for such periods and subject to such conditions as he/she thinks fit, any place within Barbados as a Customs Area.
- (f) **Customs tariff:** refers to the customs tariff set out in the First Schedule to the Customs Act, 1962 and the amendments thereto.
- (g) **De Minimis:** refers to imported items of small values that attract very small amount of duties and taxes. The ceiling for the values of *de minimis* items shall be \$30.00.
- (g) **Document:** means –
 - (i) any written information relating, directly or indirectly, to goods which are imported or exported;
 - (b) any written declaration required by the Revenue Commissioner; and
 - (c) any record generated in any manner whatsoever, including any record generated by an automated recording device or programme required to retrieve information in usable form;

- (h) **Dutiable goods:** goods of a class or description which are subject to any duty whether or not those goods are in fact chargeable with that duty, and whether or not that duty has been paid thereon.
- (i) **Duty:** includes any tax or surtax of customs or excise authorised by an enactment.
- (j) **Entered:** in relation to goods imported, warehoused, put on board a ship or aircraft as stores or exported, means the acceptance and signature by the proper officer of an entry, specification or shipping bill, and SAD signed by the importer or exporter on the prescribed form in the prescribed manner, together with the payment to the proper officer by the importer or exporter of all rents and charges due to the Crown in respect of the goods and, in the case of dutiable goods (except on the entry for warehousing of imported goods), the payment by the importer or exporter to the proper officer of the full duties thereon, or else, where permitted, the deposit of a sum of money or giving of security for the duties as provided by law, or, in the case of goods for which security by bond is required on the exportation, putting on board a ship or aircraft as stores or removal of such goods, the giving of such security. This definition applies equally to electronic entries.
- (k) **Goods:** includes stores or baggage.
- (l) **Non-commercial value:** imported items such as documents and letters with little or small commercial value.
- (m) **Passengers' baggage:** includes commercial travellers' samples, but otherwise does not include any articles intended for sale or exchange or any articles other than the personal or household effects of the passenger and his family, and any small articles imported by the passenger as gifts and duly declared as such
- (n) **SAD:** is a Single Administrative Document, also known as the Entry, prepared by an Importer or Exporter to declare cargo certifying that the particulars contain therein are true and accurate. As such, the Declarant is accepting responsibility under the law for:
 - (i) the accuracy of the information given in the declaration;
 - (ii) the authenticity of the documents attached to the declaration; and
 - (iii) the observance of all the obligations necessary under the declared procedure.
- (o) **Self Assessment:** The process by which a Declarant determines the duties and taxes applicable to data provided on the SAD.

3.0 DECLARATION PROCEDURE: General Aspects

- (a) Section 37 of the Customs Act, Cap 66 requires that an Import/Export SAD shall be submitted for all imported/exported goods, except for:
 - (i) fresh fish taken by Barbadian fishermen;

- (ii) non-commercial passenger's baggage; and
 - (iii) non-commercial postal parcels.
- (b) A SAD shall not be required for NCV or *de minimis* items.
- (c) All restricted articles such as arms and ammunition, explosives and some narcotic drugs found under Cap 239 Miscellaneous Controls Act, must conform to the provisions of legislation regarding their importation and exportation (Cap 66 Section 89).
- (d) All applicable import and export licences must be obtained before the goods are imported into or exported from the country.
- (e) The Customs Procedure Code (CPC) entered on the SAD shall indicate the treatment of the item being requested by the declarant. See Annex 1.
- (f) All completed SADs shall be submitted through self-assessment in ASYCUDA.
- (g) Persons employed by importers/exporters will only be able to use their authorised access to process declarations for the particular importer or exporter.
- (h) 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.
- (i) Members of the Barbados Network Programme (Returning Nationals) and Diplomats shall prequalify their eligibility for concessions based on criteria defined by the appropriate authorities.
- (j) Penalties shall be imposed for infractions committed under the Customs Act and Regulations, or any other regulatory requirement in relation to the importation or exportation of cargo. The Proper Officer shall determine whether to detain or seize the cargo.
- (k) A SAD can be stored and assessed in ASYCUDA at any time. The purpose of submitting a SAD is to ensure that:
 - (i) all imports or exports are accurately detailed and accounted for;
 - (ii) all documents relating to an importation or exportation are available for customs examination; and
 - (iii) all obligations as required by law have been satisfied by the Declarant.
- (l) Commercial cargo imported or exported in passenger's baggage shall be cleared in the same manner as cargo reported on a manifest.

- (m) An assessed SAD has legal value, and therefore the Declarant must ensure that all data and electronically attached documents are completed and correct. The assessed status of a SAD implies acceptance of such information by Customs.

4.0 DECLARATION PROCEDURE: Imports

- (a) A SAD shall include a manifest reference number whenever there has been no previous customs procedure.
- (b) An import SAD shall be based on one of the following models (see Annex 1 Table 1 for full listing):
 - (i) home consumption;
 - (ii) temporary importation;
 - (iii) re-importation;
 - (iv) simplified SAD (non-commercial);
 - (v) warehousing; and
 - (vi) transit.

5.0 DECLARATION PROCEDURE: Exports

- (a) An export SAD shall be based on one of the following models (see Annex 1 Table 2 for full listing):
 - (i) export of local produce;
 - (ii) temporary export;
 - (iii) trans-shipment; and
 - (iv) exportation after importation.

6.0 DECLARATION PROCEDURE: Self-Assessment of the SAD

- (a) A data consistency check shall be done on the SAD before submitting to Customs.
- (b) Once the Declarant is satisfied with the accuracy of the SAD, he may proceed with the self-assessment.
- (c) After requesting assessment, the system will display a Declarant Reference number, a Customs Reference number and an Assessment number as a confirmation of assessment, as shown in the following examples:

- (i) Declarant Reference Number:
YYYY BBBBP DECID YOURREF

Where:	
YYYY	Year
BBBBP	Customs Office Code (Bridgetown)
DECID	Declaration ID
YOURREF	Your reference

- (ii) Customs Reference Number:
YYYY C 123 DDMMYY HR: MIN

Where:

YYYY	Year
BBBBP	Customs Office Code (Bridgetown)
C	Customs Series Letter
123	Series Number
DD/MM/YYYY	Date of Registration
HR: MIN	Time of Registration

- (iii) Customs Assessment Number:
YYYY L 103 DDMMYY HR: MIN

Where:

YYYY	Year
BBBBP	Customs Office Code (Bridgetown)
L	Customs Series Number
103	Sequence Number
DD/MM/YY	Date of Registration
HR: MIN	Time of Registration

- (d) The Declarant may present a printed Assessment Notice or provide the Assessment Notice number to facilitate payment and retrieval of corresponding electronic documents. However, an assessed SAD and Assessment Notice may be printed at any time after assessment. The Assessment Notice includes a barcode, Customs stamp and a specimen signature of the Comptroller of Customs as an acknowledgement of receipt.
- (e) Physical documents are not mandatory during Customs verification of the SAD unless otherwise stipulated in the risk profile of a particular entity or data element.

7.0 DECLARATION PROCEDURE: Payments and Release

- (a) The payment of duties, taxes and fees can be done at any Customs office. The Customs Department also offers a prepayment and deferment payment option. The latter is only available to selected emergency services.

7.1 Customs Cashier

- (a) 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.

7.2 Customs Risk Assessment

- (a) The Risk Management Unit is ultimately responsible for determining all risk management activities.
- (b) Automatic risk assessment is executed immediately after payment of duties and after assessment where no duties are applicable.
- (c) The risk assessment shall 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.
- (d) Where a *green* lane is allocated, the cargo shall be released without examination unless otherwise re-routed by a Supervisor or the Risk Management Unit.
- (e) Re-routing a shipment from a green lane shall be based on relevant intelligence that necessitates the change.
- (f) The Risk Management Unit shall receive prior notice of any intention to re-route a green lane shipment.
- (g) Written notification shall be given to the Importer twenty four (24) hours before re-routing a green lane shipment. The notification shall be communicated through ASYCUDA email facility.

- (h) The Chief Examiner shall ensure that the rerouting process is completed on the system.

7.3 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) *The Examiner must clearly state his/her findings in the Inspection Act using the examination result codes provided. In such cases additional information must be provided to give specificity.*
- (f) Any infraction that may result in the seizure of goods should be referred to the Proper Officer for further instructions.
- (g) Where an infraction or error is detected, the Examiner or Chief Examiner shall re-route the SAD to the query lane for modification by the Declarant. The Declarant shall be notified through ASYCUDA email of any infractions or errors detected.
- (h) All fines and additional duties, where applicable, must be paid in full before the release of the cargo.
- (i) A release order shall be issued to the Cargo Custodian when all customs and other regulatory requirements are met.

7.4 Regulatory Agency Requirements

- (a) All SAD items which require intervention by Regulatory Agencies will be automatically assigned to the respective agency by the system.
- (b) Regulatory Agency Officers shall re-route the item to the green lane to indicate to Customs that it has been released and to the blue lane to indicate that the item will be inspected after customs release.
- (c) After each documentary or physical examination, the Regulatory Agency Officer shall complete an examination report on the system, clearly identifying his/her findings.

8.0 DELIVERY OF CARGO

Goods can only be released by against a valid Customs Release Order and in the prescribed format as shown in the following example:

ASYCUDA		Barbados	
Ministry of Finance			
Customs & Excise Department			
CUSTOMS RELEASE ORDER			
			Printed on 08/01/2015 at 16:35
A - PART I: GENERAL INFORMATION			
01 - CUSTOMS OFFICE:	BBBSP BRIDGETOWN PORT	02 - MANIFEST REG. NUMBER	2014 70
03 - VOYAGE NUMBER:	AWTEST3	04 - DEPARTURE	01-Dec-2014
05 - WAYBILL NUMBER	AW3	06 - ARRIVAL DATE:	15-Dec-2014
07 - CONSIGNEE NAME	STANSFELD SCOTT & COMPANY LIMITED	08 - CONSIGNEE ADDRESS	Spring Garden Highway St. Michael
09 - CARRIER AGENT NAME:	MARINE TRADING LTD	11 - CUSTOMS REFERENCE #	C 110 2014
10 - VESSEL:	GCM CMA	13 - DECLARANT CODE	20088691
12 - TIME ISSUED	4:35:26		
B - PART II: INFORMATION ABOUT THE LOCATION			
14 - LOCATION CODE		15 - NAME OF TRANSIT SHED	
BBBPS04		Shed 4 - Bridgetown Port	
C - CARGO DESCRIPTION			
16 - PACKAGE TYPE	17 - NUMBER OF PACKAGES	18 - GROSS WEIGHT IN KILOS	19 - VOLUME
Carton	25		
20 - DESCRIPTION			
WINES			
D - CONTAINER INFORMATION			
21 - CONTAINER ID	22 - TYPE OF CONTAINER	23 - SEALS	

8.1 Cargo Custodian

- After a release order is generated by Customs, the system transmits a message to the Custodian of the goods who then issues an *Exit Note*.
- The cargo Custodian shall submit all Exit Notes/gate passes to Customs in the prescribed manner.

Customs Officer/Guard

- The Customs Officer/ Guard shall use ASYCUDA to acknowledge the exit of the goods.

8.2 Detention and Seizure of Goods

- Where goods are found not to be in accordance with a submitted SAD, part or the entire shipment may be liable to seizure under the Customs Act and Regulations.
- The following steps shall be taken when goods are seized:
 - the seizing officer shall issue a seizure receipt at the time of seizure;
 - the seizing officer shall complete the Inspection Act, and a seizure report shall be submitted within forty eight (48) hours of the seizure;
 - the seized goods must be secured and shall be transferred to the Queens Warehouse as soon as practicable.

NB: the contest of a seizure shall be in accordance with rules set out in the Customs Act Cap 66, First Schedule, Section 3.

9.0 CONFIRMATION OF EXPORT SAD

Customs Officer

- (a) The Customs Officer shall verify the export SAD against the waybill.
- (b) Upon successful verification of the export SAD, the Officer shall execute an export release in ASYCUDA.
- (c) In the case of containerized cargo, the Customs Officer at the place of export will verify that the seals on the container are intact and that it is the same container that was certified by the Customs officer during the packing process;

Declarant/Exporter

- (a) The exporter shall complete the export SAD in the same manner as an import SAD;
- (b) The Exporter shall submit an assessed export SAD to the Carrier agent.
- (c) The export SAD shall be subject to risk assessment;
- (d) When an export SAD is assigned to the red lane, the Exporter shall present the goods to customs for examination as follows:
 - (i) for containerized cargo, notify Customs at least 24 hours before packing in order to facilitate examination of the goods during packing;
 - (ii) for other cargo, present goods for examination at the port of export.

10.0 POST ENTRIES

A post entry entails the correction of all errors found on a SAD that will render it contrary to customs policies and procedures. Post entries can be completed:

- (a) before the payment of duties; and
- (b) after the payment of duties.

10.1 Before Payment of Duties

Requests to modify an assessed SAD shall be done using the prescribed form in ASYCUDA. Any rejection of a request to modify a SAD shall be accompanied by a written reason from the Officer.

- (a) When a modification of the SAD is required, the Declarant shall make the request in the prescribed manner;
- (b) If approved, such modification will be done by the Declarant and a new Assessment notice shall be generated.
- (c) The Examiner shall verify modifications submitted by the Declarant and if acceptable perform a ***post entry*** operation to reassess the SAD.

- (e) The Declarant shall use the new Assessment Notice to make payment.

10.2 After Payment of Duty

- (a) If the request for modification is approved, the Proper Officer shall re-route the SAD to the *query* lane. The Importer/Exporter shall amend the SAD and ASYCUDA will notify the Officer.
- (b) The Proper Officer shall retrieve the SAD from query lane, verify the changes made and if satisfied, validate modification.
- (c) All post entries resulting in a refund shall be processed by the Post Clearance Services.
- (d) Where the modification of a SAD results in the payment of additional duties, the amount must be paid before goods can be released.

11.0 CERTIFIED ENTRY

- (a) The CPC 9040 shall be used for goods previously entered and short shipped and for which no refunds have been claimed. The use of this CPC implies an agreement to the conditions of Customs Regulations (1963) Section 34.
- (b) The Declarant shall indicate the Customs Reference Number for the SAD on which the goods were previously entered.
- (c) The Examiner shall retrieve the Inspection Report for the SAD referenced on the Certified Entry to verify the accuracy of the claim made by the Declarant. The Report shall be updated to indicate the reference number of the Certified Entry.
- (d) The Examiner shall ensure that a Certified Entry is not repeated for the same short shipment. A repeated claim shall be construed as fraudulent evasion of duties and is liable to a penalty.
- (e) The Examiner shall complete the Inspection Act for the Certified Entry.

12.0 CANCELLATION OF A SAD

- (a) The cancellation of a SAD shall be made using the prescribed form in ASYCUDA.
- (b) A cancellation shall not be approved if:
 - (i) the goods have been exited;

- (ii) a warehouse SAD has been partially or totally written off; and
- (iii) the SAD is in the query lane.

13.0 REFUND OF DUTIES

Section 129 and 131 of Cap 66 and Section 68 and 69 of the Regulations (1963) provide for the refund of customs duties.

- (a) A refund may be granted when a Post Entry modification or a cancellation of a SAD reflects an over payment of duties;
- (b) A refund may be claimed on the presentation of the Assessment Notice to the Proper Officer;
- (c) Where applicable, the refund may be reflected in the Declarant or Company's prepayment account; and
- (d) In the absence of a prepayment account a cheque may be issued.

14.0 COMPLETING THE SINGLE ADMINISTRATIVE DOCUMENT (SAD)

- (a) The SAD comprises ONE (1) main form and FOUR (4) subsequent forms which must be completed before assessment as follows:
 - (i) SAD (Main form) and SAD item pages (For multi item SAD);
 - (ii) General Valuation Note;
 - (iii) Item Valuation Note;
 - (iv) other scanned documents ; and
 - (v) supplier's invoice
- (b) All ancillary documents relevant to the SAD shall be uploaded therewith.
- (c) Customs shall provide user manuals relevant to the completion and manipulation of the SAD
- (d) Mandatory fields shall be highlighted in red.
- (e) The following parts of the SAD must be completed:
 - (i) General Valuation Note: enter total invoice value and freight charges;

- (ii) Item Valuation Note: input value for the respective items;
- (iii) Other Attached Documents: input all attached documents codes and reference numbers;
- (iv) Info. Page: input any additional information about a consignment;
- (v) Supplier's invoice: upload invoices and input information of the said invoices.
- (vi) Container: input information if consignment is in a container (FCL)

Note: the System will not assess SAD until all mandatory fields are completed. See SAD Manual for additional information on SAD processing.

Annex 1–Procedure Codes

Table 1–Inward Declaration Models

MODEL	DESCRIPTION
IM 4	ENTRY FOR HOME USE
IM 5	TEMPORARY IMPORT
IM 6	RE-IMPORTATION
IM 7	ENTRY FOR WAREHOUSING
IM 8	TRANSIT
IM 9	OTHER IMPORT PROCEDURES
IMS 4	SHORT ENTRY FOR NON-COMMERCIAL USE
BG 4	NON-COMMERCIAL GOODS ENTERED AS BAGGAGE
SD 4	ENTRY FOR NON-COMMERCIAL GOODS BY COURIER/CONSOLIDATOR
RN4	HOME USE FOR RETURNING NATIONAL

Table 2 – Outward Declaration Models

MODEL	DESCRIPTION
EX1	TEMPORARY IMPORT
EX2	TEMPORARY EXPORT
EX3	RE-EXPORTATION
EX8	TRANSIT
EX9	OTHER EXPORT PROCEDURES

Table 3 – Extended Customs Procedure Codes (Import)

CODE	DESCRIPTION
4000	Direct entry for home use
4051	Entry for home use after TI for return in an unaltered state
4052	Entry for home use after TI for inward processing
4070	Entry for home use after warehousing from a private warehouse
4071	Entry for home use after customs warehousing process from duty-free shop
4100	Payment of duties on items previously relieved of duties
4200	Entry for home use for non-commercial and passenger baggage
4300	Conditional duty exemption
4370	Goods ex-warehouse private entered for use, conditional duty exemption

4371	Goods ex-duty free shop entered for home use, conditional duty exemption
4400	Goods entered for home use and under the Fiscal Incentive Act
4470	Goods ex-private warehouse entered under the Fiscal Incentive Act
4471	Goods ex-duty free shop entered under the Fiscal Incentive Act
4500	Goods entered under other legislation or enactment relieved of duties
4570	Goods entered ex-private warehouse under other legislation or Enactment
4700	Entry for home use relieved of duties/taxes under Cabinet decision
4770	Goods ex-private warehouse, entered for home use under Cabinet decision
4771	Goods ex-duty free shop entered for home use under Cabinet decision
5100	Temporary import for return in unaltered state
5200	Temporary import under other legislation or enactment relieved of duties
6000	Goods re-imported in unaltered state
6010	Re-imported after outright exportation
6022	Re-importation after repairs
6024	Re-importation after exchange
7000	Direct entry for Customs warehousing into a private warehouse
7070	Transfer of goods from a private warehouse
7071	Transfer of goods from a private warehouse to a duty free shop
7100	Direct entry for customs warehousing into a duty free shop
7171	Transfer of goods from one duty free shop to another
8100	Through transit from one office entry to another port of exit
8200	Transshipment within seaport or airport
9000	Direct supplies for ship and aircraft stores
9040	Certified Entry
9043	Payment on items previous relieved of duties under conditional duty exemption
9044	Payment on items previous relieved of duties under Fiscal Incentive Act
9045	Payment on items previously relieved of duties under other legislation
9047	Payment on items previously relieved under Cabinet decision
9070	Supplies for ship and aircraft from private warehouse
9071	Supplies for ship and aircraft from duty free shop
9100	Goods sold in auction
9200	Destruction of goods before Customs clearance
9370	Destruction of goods after warehousing in a private warehouse
9371	Destruction of goods after warehousing in a duty free shop

Table 4 – Extended Customs Procedure Codes (Export)

CODE	DESCRIPTION
1000	Direct permanent import
1021	Permanent export after temporary export for return in an unaltered state
1022	Permanent export after temporary for outward processing
2100	Temporary export for return in an unaltered state
2200	Temporary export for outward processing

2300	Temporary export for repairs
3000	Direct re-exportation
3051	Re-export after temporary import
3052	Re-export after Customs inward processing
3070	Re-export after warehousing from private warehouse
3071	Re-export after Customs warehousing procedures from duty free shop
8100	Through transit from one office of entry to another port of exit
8200	Transshipment within seaport or airport
9000	Direct supplies for ship and aircraft stores

Annex 2 – Flow Charts

