



Barbados Customs & Excise Department



COMMERCIAL DECLARATION STANDARD OPERATING PROCEDURE

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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 information on policies regarding cargo clearance:

- (i) procedures in relation to the importation of goods for commercial purposes;
- (ii) the related legal requirements of the Customs Department; and the procedures to be followed in the Customs Automated System electronic documents, principal of which is the "Single Administrative Document" hereinafter referred to as SAD.

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 provides the legislative basis for the contents of this document:

- (a) Customs Act, Cap 66, asamended;
- (b) Customs Regulations 1963, as amended;
- (c) Electronic Transactions Act, 2001-2;
- (d) Electronic Transaction Regulations, 2004;
- (e) Evidence Act, Cap 121, asamended;
- (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 document, 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 document may contain procedures that may not apply uniformly in every circumstance. Although the document 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

Customs and Excise Department 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 document 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 submitted by a declarant and accepted by the Customs Automated System by way of a seral letter and numbering sequence.
- (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 to 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 duties** means the duties laid down in the Customs tariff to which goods are liable on entering or leaving the island.
- (g) **Customs laws** Includes the Customs Act and any legislative enactment related to the Customs and any proclamation, rule, regulation, resolution or order made under the authority of any law relating to the Customs;
- (h) **Customs Office** means the Customs Administrative unit competent for the performance of Customs formalities, and the premises or other areas approved for that purpose by the competent authority.
- (i) **Customs formalities** means all the operations that must be carried out by the declarant in order to comply with the Customs laws.
- (j) **Customs tariff** refers to the harmonized commodity description and coding system set out in the First Schedule to the Customs Act, 1962 and the

amendments thereto.

- (k) **Declarant:** means any person who makes a goods declaration or in whose name such a declaration is made.
- (l) **De Minimis:** refers to imported items of small values that attract very small amount of duties and taxes. The ceiling for the values of *deminimis* items shall be \$50.00.
- (g) **Document:** means –
 - (i) any written information relating, directly or indirectly, to goods which are imported or exported;
 - (ii) any written declaration required by the Comptroller of Customs; and
 - (iii) any record generated in any manner whatsoever, including any record generated by an automated recording device or software 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 and baggage.
- (l) **Non-commercial value (NCV):** imported items such as documents and letters with no commercial value.

- (m) **Passengers' baggage:** includes commercial travelers' 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) **e-SAD** is an electronic 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) passenger's baggage; and
 - (iii) non-commercial postal parcels.
- (b) A commercial SAD shall not be required for NCV or *de minimis* items.
- (c) A SAD shall not be required for *de minimis* items.
- (d) 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 Customs legislation regarding their importation and exportation (Cap 66 Section 89).
- (e) All applicable import and export permits and licences must be obtained before the goods are imported into or exported from the country.
- (f) The Customs Procedure Code (CPC) entered on the SAD shall indicate the treatment of the item being requested by the declarant. See Annex 1.
- (g) All completed SADs shall be submitted through self-assessment in ASYCUDA.
- (h) A trader may authorize employees to process declarations in ASYCUDA. Such users will be restricted to process documents belonging to their employer.

- (i) 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.
- (j) Members of the Barbados Networker Programme (Returning Nationals) and Diplomats shall prequalify their eligibility for concessions based on criteria defined by the competent authorities.
- (k) 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 goods. The Proper Officer shall determine whether to detain or seize the goods in relation to any Customs infraction.
- (l) A SAD can be 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 Customs formalities have been satisfied by the Declarant.
- (m) Commercial cargo imported or exported in passenger's baggage shall be cleared in the same manner as cargo reported on a manifest.
- (n) 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.
- (o) Omitting to declare an item on the Customs declaration constitutes a contravention of the Customs laws.
- (p) Any goods for which there may be an attempt to contravene the Customs and related legislations may be subject to fines, penalties and/or seizure.
- (q) The requisite duties where applicable for imported goods shall be paid or a bond/guarantee instituted to cover the duty liability associated with the importation.

4.0 DECLARATION PROCEDURE: IMPORTS

- (a) Except for goods previously warehoused, a SAD must include the relevant

manifest and waybill reference number for imported goods.

- (b) An import SAD shall be based on one of the following **Customs Regime** (see Annex 1 Table 1 for full listing):
 - (i) Home use;
 - (ii) Temporary import;
 - (iii) Re-importation;
 - (iv) Simplified SAD (non-commercial);
 - (v) Warehousing;
 - (vi) Transit; and
 - (vii) Simplified Declarations (Couriers)

5.0 DECLARATION PROCEDURE: EXPORTS

- (a) An export SAD shall be based on one of the following regimes (see Annex 1 Table 2 for full listing):
 - (i) Direct export (Locally manufactured goods);
 - (ii) Temporary export;
 - (iii) Transshipment; and
 - (iv) Re-export.

6.0 DECLARATION PROCEDURE: SELF-ASSESSMENT OF THE SAD

- (a) A data consistency check shall be done on the SAD before its submission to Customs.
- (b) Once the Declarant is satisfied with the accuracy of the SAD, he may proceed with the self-assessment.
- (c) After successful assessment, the system will display the Declarant Reference number, a Customs Reference number and an Assessment number, as a confirmation of assessment and in the following format:
 - (i) Declarant Reference Number:
YYYY BBBBP DECID YOURREF#

Where:

YYYY = Year
BBBBP = Customs Office Code (Bridgetown)
DECID = Declaration ID
YOURREF# = Your declarant reference number

- (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 the Comptroller of Customs signature, 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

7.1 PAYMENT 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 a deferred payment facility that is secured by a Customs security bond. The latter shall be granted at the Comptroller's discretion.

7.2 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 tendered is able to settle the total amount assessed.
- (c) A cashier may process payments for multiple SADs on the same receipts provided that the consignee or declarant is the same.
- (d) Miscellaneous payments can be made on the same receipt as payments Customs duties and taxes for a SAD.
- (e) A cashier may receive a payment order issued by a declarant. The payment order may be used in cases where the declarant intends to process payments for multiple declarations.
- (f) 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

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

7.3 CUSTOMS RISK ASSESSMENT

- (a) The Risk Management Unit is ultimately responsible for enforcing and applying the Customs risk policy.
- (b) Automatic risk assessment is executed immediately after payment of Customs duties and taxes and after assessment where no duties are applicable.
- (c) The risk assessment shall allocate the SAD to either red, yellow, blue or green lane. This is done simultaneously for Customs and other participating border control

agencies.

- (d) The risk assessment shall allocate the SAD to either red, yellow, blue or green lane. This is done simultaneously for Customs and other participating border control agencies.
- (e) The risk assessment shall allocate the SAD to either red, yellow, blue or green lane. This is done simultaneously for Customs and other participating border control agencies.
- (f) Where a *green* lane is allocated, the cargo shall be released without examination unless otherwise re-routed according to the procedures stipulated in the Risk Management policy.
- (g) A declarant may print a release order after automatic assignment to the green or blue lane. However, Customs reserves the right to intercept the release at any time.
- (h) Re-routing a shipment from a green lane shall be based on the conditions outlined in the Risk Management Policy.
- (i) The Risk Management Unit shall be consulted prior to re-routing declarations to a higher or lower risk lane.
- (j) The relevant declarant shall be notified in writing of all re-routing of declarations. Such notices shall be sent via the ASYCUDA World mail or Customs official mail, whenever possible. The Comptroller may prescribe a form to be used in cases where the approved emailing facility is not available.
- (k) The Chief Examiner shall ensure that the rerouting process is completed on the ASYCUDA.

7.4 CUSTOMS OFFICER/EXAMINER

- (a) An Examiner and a Chief Examiner will be simultaneously assigned to SADs allocated to the red, yellow or blue lanes.
- (b) A Chief Examiner at a Customs clearance office may re-assign a declaration to another Examiner when the assigned Examiner is unavailable.
- (c) ASYCUDA will notify examiners via electronic mail when a SAD has been assigned. Examiners must therefore read every mail received on the system.
- (d) Examiners shall process declarations in the order in which the assignment notifications are received.

- (e) Examiners must view the selectivity criteria for SADs to which they have been assigned.
- (f) The Examiner shall conduct the examination in accordance with instructions given in the selectivity criteria and with due diligence.
- (g) The Examiner must use the Inspection Act to enter examinations results. When an infraction or error is detected, the related fields must be clearly identified. Additional free text information shall be entered to further describe the examination results. The Conform check box shall be selected when goods are cleared as entered and when the examiner is satisfied with query responses.
- (h) Any infraction that may result in the seizure or forfeiture of goods should be referred to the officer in charge of the unit or the Chief Examiner assigned.
- (i) Where an infraction or error is detected, the Examiner or Chief Examiner shall re-route the declaration to the query lane for modification by the Declarant.
- (j) Except for the case where the Comptrollers of Customs has otherwise permitted, all fines and additional duties, where applicable, must be paid in full before the release of the cargo.
- (k) A release order shall be issued to the Cargo Custodian when all Customs and other regulatory requirements are met.
- (l) The assigned Chief Examiner or other authorised senior Customs official may permit a consignment of goods to be examine on the importer's premises. In such cases, a Customs release order must be generated with clear instructions to the Cargo Custodian and the Customs official at the port exit gate.
- (m) A Customs seal must be placed on all containers for which an on-site examination is authorised by way of the Customs Release Order.
- (n) Customs may affix an appropriate seal on break-bulk cargo that is permitted for on-site examination.

7.5 OTHER PARTICIPATING GOVERNMENT AGENCIES

- (a) Items which require intervention by a participating border control agency shall be automatically assigned to the respective agency through the other administration selectivity facility.
- (b) All items assigned to border control agencies shall be through the red lane.
- (c) Officers of participating border control agencies shall re-route the item to the

green lane to indicate to Customs that the goods have satisfied all agency formalities.

- (d) Participating border control agencies shall be responsible for implementing their respective risk criteria on the Customs clearance system.
- (e) Participating border control agencies shall assign items to the blue lane when conditional release or post clearance inspection is required.
- (f) Officers of participating border control agencies shall complete an examination report in on the customs clearance system in the area designated in the other administration selectivity.

8.0 DELIVERY OF CARGO

Goods shall only be released against a valid Customs Release Order. A Release Order shall contain the following information and shall be delivered to the Cargo Custodian electronically using electronic mail or electronic data interfaces provided by the Cargo Custodian. To meet exigencies, a printed release order shall be delivered to the importer or the importer's representative as per specimens in Appendix 1:

- (a) SAD reference details;
- (b) Manifest reference details;
- (c) Shipping agent information;
- (d) Carrier name;
- (e) Consignee name and address;
- (f) Declarant Code;
- (g) Goods location;
- (h) Number and type of packages;
- (i) Waybill cargo description;
- (j) Container number, Type and seal number;
- (k) Vehicle VIN/Chassis Number, make and model; and
- (l) Customs Instruction

8.1 CARGO CUSTODIAN

- a) Cargo Custodians shall provide Customs with an electronic option by which

Customs is to deliver Customs Release Orders. After a release order is issued by Customs, the system will transmit the same release order via the means provided by the Custodian.

- b) The cargo Custodian shall submit all Exit Notes/Gate passes to Customs in the prescribed manner.

8.2 CUSTOMS OFFICIAL AT EXIT

- a) The Customs official at the point of exit from the Customs controlled area, shall acknowledge the exit of the goods on the ASYCUDA.

- b) The Customs official at the point of exit shall remove any affixed Customs seal when the Customs Release Order indicates that the goods therein has been released without an examination or where an examination has been completed.

8.3 DETENTION AND SEIZURE OF GOODS

- a) Where goods are found to be inconsistent with the details submitted on the SAD, the entire consignment or part thereof is liable to seizure under the Customs Act and Regulations.

- b) The following steps shall be taken when goods are seized:
 - (i) the officer processing the seizure shall issue a receipt to the declarant at the end of the process;

 - (ii) a seizure report shall be submitted to the supervisor within forty-eight (48) hours of the seizure;

 - (iii) the seized goods shall be secured and transferred to the Queens Warehouse or other area designated by the Comptroller, in a timely manner;

 - (iv) the declarant may contest a seizure in accordance with rules set out in the Customs Act Cap 66, First Schedule, Section 3.

9.0 CONFIRMATION OF EXPORTED GOODS

9.1 CUSTOMS OFFICER

- (a) The Customs Officer shall verify the export SAD against the waybill.

- (b) When a shipment is selected for physical examination, the assigned officer must ensure that the goods are placed on the vessel and thereafter, execute an export release against the respective SAD in ASYCUDA.

- (c) In the case of containerized cargo, the Customs Officer at the place of export shall verify:
 - (i) the container details are identical to those certified by Customs during the packing process; and
 - (ii) all container seals are intact.

9.2 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 Shipping Agent shall reference the export SAD on the outward manifest.
- (d) The export SAD shall be subject to risk assessment;
- (e) 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) A post entry operation is effectuated when:
 - (i) a Customs Examiner verifies and validates a previously queried declaration that has been duly responded to by the declarant; or
 - (ii) when a Customs Examiner modifies a declaration due to incorrect information that has been detected during a physical or documentary examination performed before or after the cargo has been released.
- (b) Post entries can be completed:
 - (a) before the payment of duties;
 - (b) after the payment of duties; or
 - (c) after the release of cargo

10.1 BEFORE PAYMENT OF DUTIES

- (a) Requests to modify an assessed SAD shall be done by way of an electronic mail in

ASYCUDA and containing the Customs Reference Number and a detail reason for the request. All such request must be addressed to the Comptroller of Customs through the officer in charge of the clearance office where the consignment is located. Approval of the request will be by way of a timely reply to the emailed request and the SAD will be re-routed to the query lane with the change(s) requested noted in the Inspection Act. Similarly, a denial of the request will also be communicated via a response by the electronic mail service in ASYCUDA.

- (b) When a modification of the SAD is required, the Declarant shall make the request in the prescribed manner.
- (c) If approved, such modification will be done by the Declarant using the “Query Response” operation in ASYCUDA.
- (d) The Examiner shall verify modifications submitted by the Declarant and if acceptable, perform a *post entry* operation to reassess the SAD.
- (e) When applicable, the declarant shall use the new “Assessment Notice” to make payment.
- (f) A declarant may not be penalized in cases where such discrepancies are reported on their own volition. However, such discrepancies will be recorded in the inspection report which may be used in the formation of a risk profile.

10.2 AFTER PAYMENT OF DUTY

- (a) Any request to amend a declaration after payment of duty or after it has already been identified for examination by the risk assessment process, will be rejected unless otherwise explicitly permitted by the Comptroller of Customs. However, the information provided in such requests may be used by the examiner to establish willful, reckless or careless action on the part of the declarant or importer.
- (b) A SAD may be queried by the Proper Officer whenever discrepancies are detected during a pre-release examination or during a post entry examination process.
- (c) The declarant shall respond to such queries within 48 hours of electronic notification.
- (d) In cases where the time stipulated in (c) is not attainable, the declarant must seek an extension, by way of an electronic mail to the Comptroller of Customs thru the querying examiner, chief examiner or officer-in-charge of the office from whence the query originated. Such extensions must not exceed 72 hours. Additional consideration may be applied at the discretion of the Comptroller of Customs.

- (e) Unless otherwise authorized in writing by the Customs Financial Controller or Comptroller of Customs. All post entries resulting in a refund for goods pending clearance, shall not be done by the pre-clearance examiner but must be re-routed to the blue lane for further scrutiny by the Post Clearance Services Unit.
- (f) When a SAD is re-routed to blue lane for the reason stated in (e), the pre-release examiner must record the findings that would have caused the SAD modification to result in a refund. ASYCUDA will automatically notify the declarant of the re-routed SAD.
- (g) Where the modification of a SAD results in the payment of additional duties and the related consignment is pending release, the amount must be paid before goods can be released, otherwise the examining officer must notify the declarant of the additional duties by way of electronic mail. Additional payments must be made within 72 hours upon the declarant receiving the notification.

11.0 SHORT SHIPPED GOODS

- (a) Goods found to be short shipped during examination, must be recorded in the Inspection Act using the commodity code field and the short-shipped examination result code for each SAD item affected. Additional detail information must be recorded in the information segment of the Inspection Act. Such SADs must be re-routed to the blue lane further processing by the Post Clearance Unit.
- (b) The post clearance examiner shall, upon thorough verification of the declaration, re-route the SAD to the query lane, effectively permitting the declarant to modify the SAD in accordance to the discrepancies reported in the Inspection Act. The post clearance officer, by way of the "Post Entry" operation, authorizes the Financial Controller to process a refund (if applicable) in the approved manner which includes the use of a prepayment account setup in the name of the importer.
- (c) Good entered as previously short shipped may be valued in accordance with the invoice declared on the previous declaration. In such cases, the customs reference number must be entered on the attached document segment of the SAD. Such goods shall be treated as if they were imported for the first time.
- (d) The examiner of goods entered as previously short shipped, shall refer to the Inspection Act and the related scanned documents to assist with the inspection process.

12.0 CANCELLATION OF A SAD

- (a) Requests for cancellation of a SAD shall be sent to the Comptroller of Customs using the ASYCUDA e-mail facility via the officer-in-charge of the Customs clearance office where the goods declared thereon is located.
- (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 results to a negative amount in the “to be paid” section of the related assessment notice and SAD.
- (b) A refund may be claimed on the presentation of the Assessment Notice to the financial controller or designate.
- (c) Where applicable, the refund may be reflected in the Declarant or Company’s prepayment account.
- (d) In the absence of a prepayment account a cheque may be issued.
- (e) All refunds remaining in the ASYCUDA as un-claimed, must be reported to the government treasury at the end of each financial year.

14.0 COMPLETING THE SINGLE ADMINISTRATIVE DOCUMENT (SAD)

- (a) A SAD begins with ONE (1) main form and THREE (3) sub forms, as listed below. Additional forms such as for entering Containers, Vehicles and Previous declarations, may be activated based on containerized cargo, commodity code and CPC, respectively. ASYCUDA, based on the national configuration, require all pertinent fields on the said forms to be completed for a successful assessment:
 - (i) SAD (Main form) and SAD item pages (For multi item SAD);

- (ii) General Valuation Note;
 - (iii) Item Valuation Note; and
 - (iv) Attached documents;
- (b) All ancillary documents relevant to the SAD shall be uploaded to the scan document repository and must be duly referenced on the SAD(s) on which the related consignment is declared.
- (c) Customs shall provide user manuals relevant to the completion and navigation 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) Attached Documents: reference all attached documents codes related scan doc reference numbers and dates;
 - (iv) Info. Page: input any additional information about a consignment;
 - (v) Vehicle, input required information about the vehicle; and
 - (vi) Container: input information if consignment is in a container (FCL).

15.0 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 IMPORTS
BG 4	NON-COMMERCIAL GOODS ENTERED AS BAGGAGE
SD 4	ENTRY FOR NON-COMMERCIAL GOODS CLEARED BY COURIER/CONSOLIDATOR
RN4	HOME USE FOR RETURNING NATIONAL

Table 2 – Outward Declaration Models

MODEL	DESCRIPTION
EX1	DIRECT EXPORT
EX2	TEMPORARY EXPORT
EX3	RE-EXPORTATION
EX8	TRANSIT
EX 9	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

CODE	DESCRIPTION
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

CODE	DESCRIPTION
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 – Work Flows