



Barbados Customs & Excise Department



NON-COMMECIAL ITEMS DECLARATION PROCEDURE

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Document Versioning

Originator Name:	Barbados Customs and Excise Department
Unit:	ASYCUDA World Project Unit
Implementation Date:	
Date of Next Review:	
Related Policies:	

Version History

Version	Author	Revisions Made	Date
06	Rene Parkes	Draft reviewed for Barbados Customs Look & Feel	10.08.2017
05	Project Manager	Draft reviewed, formatted and submitted	13.4.2015
0.4	Project Manager/UNCTAD	Review	23.03.15
0.3	Project Manager/UNCTAD	Reformatted	31.01.15
0.2	Project Manager/UNCTAD	Review	9.01.15
0.1	Functional Team	Initial Draft	15.12.14

Approval History

Version	Reviewed by	Approved by	Date

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CUSTOMS NON-COMMERCIAL DECLARATION PROCEDURE

1.0 OBJECTIVE

To establish all required operations involved in the delivery of non-commercial cargo and the removal of this class of goods from all Customs Offices

1.1 SCOPE

The present procedure will be utilized and applied at all Customs Offices for the treatment of Non-Commercial goods.

I.3 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 which gives the Comptroller of Customs the authority to perform any duty relating to the import or export 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) **ASYCUDA:** Automated System for Customs Data.

- (b) **Non-Commercial items:** refers generally to items imported in barrels at ports of entry. It implies that the goods are determined to be non-commercial by their nature and quantity and that they are:
 - (i) intended for private or personal use;
 - (ii) for consumption of importers, their beneficiaries or family members;or
 - (iii) to serve as a gift.

This means that by their very nature and quantity, they do not reflect any commercial intent.

- (c) **NC4:** A simplified SAD used to collect duties on non-commercial items.

- (d) **Personal Effects:** All articles whether old or new which a traveller may reasonably require for his or her personal use during the journey, taking into account all the circumstances of the journey, but excluding any goods imported or exported for commercial purposes.

- (e) **Transport Document:** Airway bill, bill of lading, carrier's certificate etc. which serves as evidence of acceptance and receipt of goods for carriage and may also serve as a document of ownership

3.0 NON-COMMERCIAL GOODS PROCEDURE: General Aspects

- (a) Section 37 of the Customs Act, Cap 66 requires that an Import Declaration must be filed by the Importer of goods or his/her agent, except if the goods are:
 - (i) fresh fish taken by Barbadian fisherman; or
 - (ii) passenger's baggage.

- (b) The Import or Export Declaration also known as the SAD is a Declaration by the Importer or Exporter of the goods that the account of goods is true and accurate. The purpose of filing a Declaration (inwards or outwards) is to ensure:
 - (i) that all imports or exports are accurately detailed;
 - (ii) that all documents relating to the import or export are available for Customs examination; and
 - (iii) that all obligations as required by law have been satisfied by the Importer or Agent.

- (c) The responsibility of making an accurate declaration rests with the Importer/Exporter. He/she may appoint an Agent known as a Broker to

transact business with the Customs Department. The Broker is equally liable as the Importer to fulfil all Customs obligations.

- (d) All NC4 SADs shall be processed through ASYCUDA.
- (e) All applicable duties and taxes must be paid before imports can be delivered from the ports of entry.
- (f) All restricted articles such as arms and ammunition, explosives, some narcotic drugs etc. must conform to the provisions of legislation regulating their import and export.
- (g) All import and export licences must be obtained before the goods are imported into or exported from the country.
- (h) Whenever an Importer is using a Broker, any transaction done by the Broker is deemed to be that of the Importer and such Importer is liable for any penalty or additional duty incurred by the Broker.
- (i) Risk management shall be used in the delivery of non-commercial items.
- (i) The ASYCUDA system through the risk criteria built by the Customs will automatically determine which NC4 require examination.
- (h) The following are the possible results of the selectivity process:
 - (i) A RED lane signifies that the goods will be subjected to a document and physical examination.
 - (ii) A GREEN lane signifies that declarant may take delivery of goods without documentary or physical examination.
- (i) Failure to comply with any procedure shall render the Importer liable to the penalties set out in the Customs Act and Regulations.
- (j) The NC4 shall be the simplified SAD used to collect customs duties on non-commercial goods.
- (k) Importers who make false declarations contravene customs rules and regulation. Goods imported under false declaration may be subject to forfeiture.

4.0 NON-COMMERCIAL PROCEDURE: Presentation of Documents

- (a) Importers shall present a waybill and a completed C65 to Customs.
- (b) The completed C65 shall be used as a declaration of the contents of the barrel to Customs.
- (b) The Importer shall be interviewed by the Chief Examiner to make a determination on the declaration made on the C65.
- (c) The Chief Examiner shall determine which the shipment requires an examination.
- (d) Where an examination is not required, the C65 shall be sent to the Data Input Officer who shall complete the NC4 in the prescribed manner according to the details of the C65.

5.0 NON-COMMERCIAL PROCEDURE: Examination of goods

- (a) The Examiners shall examine all shipments referred for examination.
- (b) The contents of the shipment shall closely relate to the declaration made on the C 65.
- (c) The C65 shall be adjusted with minor details where required and sent to the Data Input Officer to complete the NC4 in the prescribed manner in ASYCUDA.
- (c) All false declarations or fraudulent behaviour shall be brought to the attention of Chief Examiner/Supervisor.

6.0 PAYMENT OF DUTIES

- (a) The details of the C65 shall be entered in the NC4 in the prescribed manner.
- (b) A consistency check shall be made in the system to verify that the SAD has been completed accurately.
- (c) The SAD shall be assessed by the Data Input Officer and referred to the cashier for payment of duties.
- (d) The cashier shall use the payment options provided in the system to transact the process.

7.0 SELECTIVITY CHECKS

- (a) Risk Management shall be used on all imported barrels.
- (b) ASYCUDA shall determine the assignment of clearance lanes.
- (c) Shipments selected red shall be examined by Enforcement.
- (d) The goods shall be liable to forfeiture where false declarations are detected.