

Standard Operating Procedure

Warehouse Operations Migration to ASYCUDA World

Department: Customs and Excise

Section: Inventory Control Unit

Department Head Approval: _____

Purpose:

To establish guidelines for the processing of customs declarations for goods sold from warehouses after stock report was submitted to Customs on 23rd August 2019 and prior to the implementation of the new customs harmonized tariff but not yet assessed on an ex-warehouse declaration.

Definitions:

CPC – Customs Procedure Code

Ex-warehouse SAD – Declaration removing goods from private warehouse

IM4 – Declaration model, Import Regime for Home Use

EX3 – Declaration model, Export Regime for re-export

HS Code – Harmonized System Commodity Code

PAU – additional CPC code for warehoused Items sold prior to change of tax rate in 2017 tariff

OS 7 - Declaration model, Opening Warehouse Stock Regime

WHS – Attached Document Code for Warehouse Sales Receipt

Procedure: The following procedure shall be followed by warehouse operators who have submitted stock reports as instructed by the Comptroller of Customs by letter of August 9th 2019.

1. Effective September 9th 2019, all warehouse codes will be changed to the Warehouse Operator Importer Code.
2. Prepare an OS 7 SAD to report all stock on hand as of 23rd August 2019. The said OS 7 declaration should also include all goods sold before August 23, 2019 but not yet reported to Customs on an Ex-Warehouse SAD. The said OS 7 SAD shall be submitted on the ASYCUDA world production server by COB September 13th 2019.
3. All warehoused items sold for home use prior to September 9th, 2019 and have not been declared on an assessed Ex-Warehouse SAD must be processed using a regular IM4 SAD with the corresponding OS 7 declaration (s) entered on the previous document segment.
4. All warehoused items sold for export prior to September 9th, 2019 and have not been declared on an assessed Ex-Warehouse SAD must be processed using a regular EX3 SAD with the corresponding OS 7 declaration (s) entered on the previous document segment.

5. Declarations prepared in accordance with item 2 above shall use the PAU additional CPC code on items for which the rate of duty has changed on the 2017 Tariff.
6. All sales receipts/invoices must be electronically submitted along with the corresponding Ex-Warehouse SAD submitted at item 2 above. The said sales receipts/invoices may be merged into a single PDF file and the attached document code in this regards, shall be WHS.
7. After assessment the declarations and attached documents will be verified by the Customs Post Clearance Services Unit to ensure compliance with the preceding procedures.

Please be guided accordingly.