

**DECLARATION PROCEDURE
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OBJECTIVE

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

SCOPE

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

RESPONSIBILITY

The Customs and Excise Division of the Ministry of Finance is responsible for the control and management of the customs clearance of goods process. The accomplishment of this procedure is also the responsibility of the importers/exporters or the brokers acting on their behalf, and where applicable any agency responsible for the custody of the goods in the transit sheds All activities related to the examination of goods being imported or exported and their associated documents must conform to the legal requirements set forth in the Customs Act #20 of 2010.

LEGAL BASIS

The operations of the Customs and Excise Division are governed by the Customs Act # 20 of 2010, Customs Import and Export Tariffs Ordinance chapter 365, Value Added Tax Act 7 of 2005, Excise Tax Act 8 of 2005, Supplies Control Act chapter 20:01 of the revised laws, Fiscal Incentives Act chapter 84:51 of the revised laws, Hotels Aid Act chapter 85:04 of the revised laws, Customs Duty Free Shopping Act 2 of 1991, Caribbean Community Act of 2005 , Solid Waste Management Act, Ozone Layer Depletion Substances (Control) Act and each of the subsequent statutory rules and orders (SROs) attached. Any other enactment which the Customs and Excise Division is mandated to enforce.

DECLARATION PROCEDURES

A. GENERAL ASPECTS

1. All imports must be accompanied by an import declaration, with the exception of fresh fish in accordance with section 38(2a), and passengers baggage in accordance with section

38(2b) of the Customs Act # 20 of 2010. The importers must present a declaration to the Customs and Excise Division within;

- a) Seven days after the goods have been landed for goods transported by air; in accordance with section 38 (13) (c) of the Customs Act
- b) Fourteen days after the goods have been landed for goods transported by sea, in accordance with section 38 (b) of the Customs Act.

2. Section 49 of the Customs Act, # 20 of 2010 requires that an export declaration be filed by the Exporter or his/her agent, except if the goods are **“passenger’s accompanied baggage”¹**.

3. The Import or Export declaration also known as the Entry 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 that;

- All imports or exports are accurately detailed and accounted for;
- All documents relating to the import or export are available for customs examination; and
- All obligations as required by law have been satisfied by the importer/exporter or agent.

4. All declarations must be submitted through the Customs computer system herein after referred to as ASYCUDA.

5. Declarations can be assessed on the system at anytime (24/7) provided that the manifest is already registered.

6. Commercial goods imported in passengers’ baggage must be declared in the same manner as goods reported on a cargo manifest. (using B/L type ‘*Customs Detention Slip*’ CDS issued by officer at port of arrival)

7. The responsibility of making an accurate and correct declaration rests with the importer or exporter.

¹ See Customs Act # 20 of 2010 for definition of passenger’s accompanied baggage

8. He or She or the Corporate Entity may appoint an agent known as a broker to transact business with the Customs. The broker is equally liable as the importer or exporter in the fulfilment of all obligations.
9. The importer/exporter or broker must do self-assessment by submitting all declarations through ASYCUDA.
10. The Importer/Exporter or Broker is only allowed to amend an assessed declaration upon written request to the proper officer.
11. Declarations may be amended after payment when such declarations are rerouted to the query lane by the proper officer.
12. Tariff clerks employed by Importers/Exporters can use their authorised access to process declarations solely for that particular importer or exporter.
13. All applicable duties and taxes must be paid before imports can be delivered from the ports of entry or exports shipped.
14. All restricted articles such as arms and ammunition, explosives, etc. must conform to the provisions of legislation regulating their import and export. Import and export licences where required must be obtained before the goods are imported into or exported from Dominica.
15. All commercial invoices and other documents relating to the importation or exportation of goods must be kept in accordance with **Part 10** of the Customs Act, and must be produced to the proper officer upon request.
16. Warehoused goods are not considered as entered for home use until a proper declaration is processed, and all applicable duties paid.
17. The examination of documents or goods at the time of delivery does not preclude them from any subsequent examinations within the time period specified in Part 10 of the Customs Act.
18. Any importer or broker (acting on behalf of the importer) may request a pre-inspection of the goods if he or she has any doubts as to the contents of his/her consignments.

19. Whenever an importer/exporter authorises a broker to perform any transaction on his/her behalf, such importer/exporter is liable for any penalty or additional duty incurred by the broker.
20. The importer, exporter or broker is responsible for determining the correct and accurate classification and valuation of the goods.
21. The ASYCUDA system through the risk criteria will automatically determine which declarations require examination. The following are the possible results of the selectivity process:
- ✓ A **RED** lane signifies that the declarant must present goods and corresponding documents respectively for physical examination.
 - ✓ A **YELLOW** lane signifies that the declarant must take all documents to the designated Customs office for a documentary check.
 - ✓ A **BLUE** lane signifies that the Declarant may take delivery of goods upon payment of all taxes, but the declaration will be subjected to an audit check at a later date.
 - ✓ A **GREEN** lane signifies that the declarant may take delivery of goods upon payment of all taxes without documentary or physical examination.
22. Declarations must be submitted with all relevant supporting documents (including necessary copies) such as;
- a. Import License or other licenses, certificates for meats, plant products and permits for firearms etc.
 - b. Proper Invoices,
 - c. Packing list,
 - d. Certified translations (when Applicable).
 - e. Evidence of freight charges (Bill of Lading or Airway Bill)
 - f. Certificate of Origin and evidence of consignment for CARICOM goods
 - g. Work sheet when there are several invoices or tariff items.
 - h. Value Declarations Forms
 - i. Fiscal instruments when applicable.

j. EUR forms (for exports to the European Union)

Failure to comply with any procedure shall render you liable to the penalties set out in the Customs Act and Regulations.

B. STRUCTURE OF PROCEDURE CODES

Customs Procedure Codes (CPC's) identify the customs regimes to which goods are being entered and from which they have been removed (when this applies). The lists of Customs Procedure Codes have been compiled to enable importers /exporters to complete declarations using the ASYCUDA World system.

Effort has been made to produce a comprehensive list, but it is expected that revision may be necessary in the light of experience. Users are advised to check with the Customs and Excise Division for assistance in cases of uncertainty.

The Customs Procedure Codes consist of 3 parts. The first part identifies the model e.g. Imports, Exports, Warehousing for which the goods are entered. The second part identifies the extended customs procedure code, (how the goods are to be processed within the regime) and the third part is the national customs procedure code (for identification of specific treatments).

The complete codes are known as Customs Procedure Codes² because as the name implies the codes identify the procedure that Customs should apply to the declared goods.

The codes used are made up from a combination of alphabetic and numeric characters designed to indicate the type of treatment.

*** See Appendix A..... for list of Procedure codes.**

C. DECLARATION INWARDS

I. PROCEDURE FOR NON-COMMERCIAL (see flowchart in Appendix B)

When duty is to be collected on Non-Commercial Goods a “Simplified Declaration Form” (SD) must be completed

² See Appendix A..... for list of Procedure codes

STEP 1- Examination

- 1.1 Importer will proceed to customs area with the ASYCUDA B/L and completed Simplified Declaration Form (SD)
- 1.2 Examination officers should ensure that Section 1 (particulars of declaration by importer) of the SD is duly filled out by the importer prior to commencement of cargo examination.
- 1.3 If examination is required, the examination officer will proceed to perform a detailed examination of the cargo and duly complete the "Examination results" section of the SD.
- 1.4 The examination officer should record the result of his examination giving clear information with reference to:
 - a) Description of goods
 - b) Customs value
 - c) Tariff number
 - d) Weight (Total weight used on SAD must not exceed weight on accompanied B/L)
 - e) Supplementary quantity (if applicable)
- 1.5 Examination officer must sign and print name on the SD
- 1.6 All simplified declarations must be countersigned by the senior officer stationed at the transit shed.

STEP 2 - Payment

- 2.1 Upon receipt of Simplified declaration, the importer will proceed to the Simplified Single Administrative Document (SSAD) Officer who will input the data into the ASYCUDA World system.
- 2.2 After input but prior to assessment, the SSAD officer must notify the importer of the Amount of duty to be paid.
- 2.3 The SSAD officer will assess the declaration and print an assessment report.
- 2.4 The Importer will then proceed to Cashier with copy of assessment to pay duties.
- 2.5 Cashier will receive payment and issue a receipt to importer.

STEP 3 -Release

(a) Manual Release

- 3.1 On return to the Transit shed the importer will hand simplified declaration, assessment, receipt and out of charge note to examination officer (or designated officer) to authorize release of cargo.
- 3.2 Importer will be given receipt and first copy of out of charge note to proceed to DASPA for exit note.
- 3.3 Copy of SAD, Assessment and second copy of out of charge note must be retained by customs officer authorizing release.

(b) - Electronic Release

- 3.4 After duties are paid, an electronic message will be sent to DASPA notifying them that Customs has no further interest in the goods and it may be released,
- 3.5 Importer will proceed to DASPA for exit note.

II. PROCEDURE FOR COMMERCIAL CARGO *(See flowchart in Appendix B)*

Declarations can be stored and assessed on the system 24 hours a day. Commercial goods imported in passengers' baggage must be declared in the same manner as goods imported on a cargo manifest.

1. SELF-ASSESSMENT OF THE DECLARATION

Importer/Broker

The Importer 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 in the system.

N.B. All supporting documents must be attached in the appropriate tab prior to assessment.

- 1.1 After finalizing the consistency checks, the Importer or Broker must ASSESS the completed declaration.

- 1.2 An assessed declaration has legal value and the Importer 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 and Excise Department.
- 1.3 Consequently after requesting 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.
- 1.4 The following example shows the particulars of the Declaration Reference;

2010 0012300004 AUTO1

Where:

2010 Year
00123400004 Declarant ID
AUTO1 Your Reference

- 1.5 The following shows the particulars of the Customs Reference Number

C 123 12/10/2010

Where:

C Customs Series Number
123 Sequence Number

- 1.6 The following shows the particulars of the Customs Assessment Number

L 103 12/10/2010

Where:

L Customs Series Number
103 Sequence Number
12/10/2010 Date

2. PAYMENT OF THE DECLARATION

Payment of import declarations can be done at authorised customs offices.
Customs will also offer a prepayment facility.

Importer/Broker

- 2.1 The Importer or Broker may advise the customs cashier of their declarant code and either the customs reference number or assessment reference number or the declarant reference number and tender the amount assessed. If requested he must present an assessment note or any other documents to the customs cashier.
- 2.2 Payment of the duties and taxes due on the declaration will be made through the customs cashier and input into the ASYCUDA system or other interfaces by means of the accounts module present on their screens.

Customs Cashier Officer³

- 2.3 The Customs Cashier must access the Accounting and Payment folder in ASYCUDA and insert the declarant code, the office code and the assessment reference number or use scanner to upload data
- 2.4 The system will ensure that the amount tendered is exactly the same as that recorded against the electronic record on the declaration.
- 2.5 Other payments which are not declaration based, but are for the payment of items such as fees and licences can also be made in like manner as that for the declaration.
- 2.6 The Customs Cashier, after verifying the amounts tendered by the payee, must validate the payment in the accounts module.
- 2.7 The following shows the particulars of the Customs Receipt number after validation of payments:

R	Customs payments Series Number
125	Sequence number
- 2.8 The system will attach the electronic receipt to the corresponding declaration and add the Customs Receipt number to its first page.
- 2.9 Customs receipts will only be given on the request of the payee. In addition, the payee can access the information on the declaration at any time and print a receipt.

³ See Cashiers manual for more details

3. REQUEST FOR SELECTIVITY

Importer/Broker (Declarant)

- 3.1 After payment or the assessment (where no payment is applicable), the system triggers selectivity.
- 3.2 Once selectivity has been triggered, the system will assign the declaration to a lane.
- 3.3 If the system assigns a **GREEN** OR **BLUE** lane, the declarant has been granted an automatic release of goods and may be allowed to take delivery of goods without examination.
- 3.4 If the system assigns a **RED** or **YELLOW** lane, a customs officer is automatically assigned by the system for the examination process. You must present all documents at the examination station with a printout of the customs declaration.
- 3.5 The aforementioned procedures in this section apply to import and export declarations.

Customs Officer & Chief Examiner

Upon selectivity, a customs officer at the examination station will be automatically assigned to the declaration.

- 3.6 Subsequent to logging into ASYCUDA or if already logged in, the Customs officer will receive a notification message of all declarations assigned to him or her.
- 3.7 **RED LANE** - declarations assigned to the customs officer requires a complete documentary and physical examination.
 - a. The officer must first “**view criteria**” which serve as a guide to conduct examination of document and goods.
 - b. Officer must view attached scanned documents and value declaration form to ensure that they are true and correct and conform to items declared on declaration.
 - c. If an infraction or error is detected, the officer may do a “**Reroute to Query**” to allow the declarant to make the necessary amendments or may retrieve the declaration to do the amendments (penalties and fines may be accessed in accordance with customs regulations).

- d. Officer must email declarant through the system to inform him/her of the errors and necessary amendments to be made.
- e. If a POST-ENTRY reduces the calculated duties then the declaration must be reassigned to the proper officer for verification and release of modified assessment.
- f. If the calculated taxes have increased, then duties, taxes and sanctions (where applicable) must be paid.
- g. After each documentary or physical examination the Customs officer must complete the inspection act section on the system whether or not an infraction occurred.
- h. Officer must inform declarant when ready to examine cargo. After examination, Officer must print and sign release order which will be taken to custodian for release of cargo.

3.8 **YELLOW LANE** - declarations require only a complete documentary examination. Officer must follow steps a. to e. above.

- a. Officer must inform Declarant via email when the cargo is ready for release.
- b. Officer must print and sign release order which will be taken to custodian for release of cargo.

N.B: Where Officers are of the opinion that further examination of documents or goods are required, yellow lane entries may be re-routed to the RED or BLUE Lane

3.9 **BLUE LANE** - declarations require that the Officer releases cargo. (post clearance checks to be performed subsequent to release)

3.10 **GREEN LANE** - declarations are released automatically by the system.

3.11 **DECLARATION RE-ASSIGNMENT** - The system allows the Chief Examiner at each station to reassign a declaration to another examination officer within his or her section or to another section.

3.12 Examining officers must only check declarations which are assigned to them upon selectivity or reassigned by the Chief Examining Officer.

3.13 Declarations which need to be examined by another section must first be reassigned to that section by the Chief Examiner.

4. DUTY FREE CONCESSION DECLARATIONS

Customs Officer

- 4.1 Upon receiving concession agreement from Cabinet the Fiscal incentive officer must scan agreement to ASYCUDA.
- 4.2 Officer must ensure that the fiscal agreement code is set up in ASYCUDA and must link the consignee code of the concessionaire to the agreement code.
- 4.3 All concession declarations will be automatically sent to the Fiscal section where the concession will be verified and approved by the proper officer.
- 4.4 The declaration must then be forwarded to the relevant lane (**RED/YELLOW**) for documentary check and physical examination of the goods to verify information submitted by the declarant/Importer.
- 4.5 If there is a discrepancy between the goods claimed to be duty free and those on the master list, but the goods are similar to those on the approved master list, the items can be approved for duty exemption.
- 4.6 If goods declared for concession do not qualify for duty exemption the importer must pay the applicable duties or apply to the authorised agency for an amendment to add goods to his/her approved master list

Importer/Broker (Declarant)

- 4.7 Upon approval of concession the Declarant must first obtain the **Extended Procedure** and **Fiscal** code from Fiscal Incentives Unit, before preparing the declaration.

- 4.8 On preparation of the declaration, the importer/broker, through self - assessment claim his waiver of duties.
- 4.9 Calculations are done automatically by the ASYCUDA system. The accuracy of the results relies entirely on the data submitted.
- 4.10 Duty Concessions are claimed by use of an additional Fiscal Code in conjunction with the Extended Procedure codes at either the **Declaration** or **Item level**.
- 4.11 The declarant must select the Tax Relief code (Box# 39) to indicate the duties / taxes **waived**.
- 4.12 Any individual, company or organisation who is entitled to a concession must register with the Inland Revenue Division to obtain a Tax ID which will be used as his/her consignee code

5. RETURNING RESIDENTS DECLARATIONS

Dominican nationals who intend to return home permanently must attend an interview and provide documents to establish eligibility⁴;

- 5.1 A bill of sight, detailing the description and values of goods imported must be presented at the time of the interview.
- 5.2 The Interviewing officer will then verify and approve completed Returning Resident Application form (**FTI102**) if satisfied.
- 5.3 The proper officer will then link the applicant to the appropriate fiscal code in ASYCUDA, using the applicant's local tax identification number. Where no such number exists, the passport number may be used to generate such a code.
- 5.4 The applicant will then take bill of sight to broker to prepare the declaration

⁴ See Returning Residents Hand Book for documentation required to prove eligibility.

5.5 When declaration is completed and consignment is ready for examination the applicant will be informed by customs.

N.B: Any items found in consignments which were not declared or do not qualify for concessions or is in breach of any restriction or prohibition must be detained and may be seized as liable to forfeiture

6. SHORTSHIPMENT DECLARATIONS

- 6.1 Short shipment declarations follow the same procedure as regular commercial declaration using a particular CPC code assigned in system.
- 6.2 Declarant should make reference to previous declaration on which goods were short shipped or short landed in the 'attached documents' tab of the declaration.
- 6.3 No duty is payable on this declaration unless there is a difference in value of goods previously short shipped and goods being declared.
- 6.4 Upon assignment of declaration officer must verify short shipment by referring to Inspection Act in previous declaration.

7. TEMPORARY IMPORT DECLARATIONS

- 7.1 A declaration must be prepared for all temporary imports (model of declaration IM5) using the same process as a regular import declaration.
- 7.2 The broker/importer must inform customs of his/her reasons for the temporary import.
- 7.3 Once approved the company/Importer code must be linked to the appropriate procedure code in ASYCUDA.(5100-820 Or 5100-821)
- 7.4 Declaration submitted must give proper description and serial number where applicable and also indicated how long the goods will remain in Dominica.
- 7.5 The Customs Officer must verify that goods declared on declaration are in accordance with goods imported.
- 7.6 The Customs Officer can also track temporary imports in ASYCUDA using the **AT IT ACCT** and **AT IT list inventory** in the **SUSPENSE PROCEDURE** folder.

8. PETROLEUM (GAS/) DECLARATIONS

8.1 A declaration must be prepared for all Bulk petroleum products entering the country using the following CPCs;

4500 MOG - Mogas

4500 DSL - Gas Oil

4500 KRS - Kerosene

4500 LPG - Propane/cooking gas

8.2 To prepare this declaration the importer/broker must first get b/l from the agent and the price build up list from the Ministry of Trade which gives rates per imperial gallon for calculation of CIF value and duties payable.

8.3 A percentage must be deducted from the total imperial gallons received to account for evaporation;

Diesel (Gas oil) / Kerosene - 0.5%

Gasoline (Mogas)/ LPG - 1 %

8.4 Broker must ensure that weight on b/l is accurate before assessing the declaration, using the following conversion rates;

Mogas- 3.41kgs = 1gal

Gas Oil- 3.93kgs = 1gal

Jet A-1 – 3.58kgs =1 gal

8.5 The cubic measurement must be included on declaration using the following conversion rate;

Gallons (gals) to cubic metres (m3) gals x0.0045461= m3

LPG: kg x 2.2046 ÷ 5.11 x 0.0045461= m3

8.6 Broker must use **info page** tab to show the total amount of product received and calculations of evaporation.

9. DELIVERY OF IMPORTED GOODS

Goods must only be delivered after all customs requirements are complied with.

Delivery of goods will be authorised by issuance of a release order (printed or electronic) by the proper officer.

Authorised Custodian of the Goods

- 9.1 After the Importer/Broker has been issued a release order, the Custodian of the goods is authorised to grant an exit note.
- 9.2 If the custodian has a system of verification at the exit gates then the goods may not exit until the officer or guard at the exit gate has verified that the goods have been cleared and can exit.
- 9.3 If the custodian does not have a separate exit gate, then the verification must be done before the goods exit the transit shed.
- 9.4 Upon completion of Customs process the custodian will issue an exit note which authorises the owner/importer to take goods from shed.

Customs Officer/Guard

- 9.5 If the custodian has a system of verification at the exit gates then the goods may not exit until Customs verifies and acknowledges the exit of the goods.
- 9.6 If the custodian does not have a separate exit gate, then Customs must verify and acknowledge before the goods leave the transit shed.

10. DETENTION AND SEIZURE OF GOODS

Where goods are found not to be in accordance with declarations submitted, part or the entire shipment is liable to seizure under the Customs Act and Regulations. This

- 10.1 The Inspection Act and a seizure report must be completed by the examining Officer
- 10.2 Goods seized must be forwarded to the Customs Warehouse as soon as practicable.
- 10.3 Seizure of goods may be contested in accordance with rules set out in the Customs Act.

NB: Suspense procedures such as warehousing, transit and transhipment are defined in the 'Suspense Procedure Manual'.

III. DECLARATION OUTWARD

1) Export Procedures for persons not claiming duty drawback.

Export declarations are completed in the same manner as an import declaration. An exporter who is not registered for VAT and is not claiming duty drawback has to complete the following steps:

- a. The Exporter/ broker completes and assesses the declaration in ASYCUDA and submits supporting documents such as permits, invoices and certificates if required.
- b. The exporter pays the export charges, if applicable, and then request selectivity.
- c. There are no export duties payable except:-
 - Export royalty on sand;
 - Export royalty on stone;
 - Stamp duty on goods re-exported;
 - CSC on goods re-exported from a government warehouse, private warehouse, and other premises under fiscal control; (*Based on CIF Value*)
 - CSC on goods re-exported from transit (*Based on CIF Value*)
- d. The exporter /broker must submit a copy of declaration to carrier/agent which will be used to create a B/L for consignment.
- e. The customs officer at port of exit must release declaration in ASYCUDA by selecting Export release and complete export document.

2) Export Procedures for persons registered for VAT and requesting drawback of Duty

Exports of goods for persons registered for VAT or requesting drawback of duty require an additional level of verification to ensure that the goods are accurately declared and that they leave the country. This will enable the exporter to claim these sales as zero rated when they file their monthly VAT returns, or file a claim for drawback with the Customs and Excise Division.

A Person registered for VAT or claiming drawback of duty and is exporting goods has to complete the following steps:

- a) The exporter must notify Customs at least 24 hours prior to packing their goods for export to ensure that an officer is present during the packing process.
- b) In the case of large shipments, the officer will conduct inspections at the VAT exporter's premises. Inspection procedures for small export shipments are similar, but will be carried out at the place of export when the goods are presented to a Customs officer in unsealed cartons or packing material.
- c) Prior to commencing packing at their premises or presenting the shipment at the place of export, the exporter must complete their export declaration in ASYCUDA and attach commercial invoices that correspond to the information provided on the declaration.
- d) The officer will verify that the goods on the declaration and invoice are the same type and quantities as those being shipped. Once the packing is complete, the container will be sealed by the officer.
- e) The officer will certify that the goods have been properly packed for export and will include the seal and container numbers in the certification (using the Inspection Act).
- f) In the case of small shipments, the officer will carry out a similar verification and certification at place of export.
- g) In the case of large shipments, a 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.
- h) The master of the vessel or the commander of the aircraft will certify on the back of the VAT exporters copy of the declaration when the goods have been loaded on the vessel or aircraft. At this point, the exporter's copy of the declaration will be returned to him or her.

N.B: It is very important that exporters retain their certified copy of the export declaration for later verification by the officers of the Inland Revenue and/or Customs and Excise Divisions.

IV. POST-ENTRY MODIFICATION (see flowchart 2 in Appendix B)

1. (Before duty payment)

- 1.1 Post-entry modifications are not encouraged and are likely to attract penalties as set out in the Customs Act and Regulations.
- 1.2 An Importer/Exporter or Broker may request in writing, modification to a declaration before payment.
- 1.3 If approved, such modification will be done by the proper officer and a new assessment notice generated.
- 1.4 Importer/Exporter or Broker will use new assessment notice to make payment.

2. (After duty payment)

- 2.1 An Importer/Exporter or Broker may request in writing, modification to a declaration after payment.
- 2.2 If approved, a proper officer will re-route the declaration to the **QUERY** lane.
- 2.3 The importer/exporter will amend his/her declaration and inform officer when completed.
- 2.4 The proper officer will retrieve declaration from query lane, verify the changes made and if satisfied, validate modification.
- 2.5 If modification results in “Loss of Revenue” the difference in duty must be paid before goods can be released.

N.B: Where modification results in a refund, declaration must be forwarded to the post clearance unit to process refund.

3. Cancellation

- 3.1 An Importer/Exporter or Broker may request in writing, to cancel a declaration before payment.
- 3.2 If approved, the proper officer will cancel the declaration.

V. PROCEDURE FOR DUTY REBATE AND DRAWBACK FOR GOODS SHORT-SHIPED OR RE-EXPORTED

Duty Rebate or drawback provided for under Part 9 of the Customs Act #20 of 2010.

The following steps should be taken by anyone applying for duty rebate or drawback on goods:

- Ensure that the details are recorded in the Inspection Act of the declaration by the proper officer.
- Prepare and submit a signed claim addressed to the Comptroller of Customs and indicate the reason(s) for the duty rebate or drawback, the amount refundable, the amount paid the applicable rate of duty and the amount which should be paid where appropriate.
- Obtain a Landing and Delivery Certificate where appropriate for goods short-shipped or damaged and submit it with your claim.

Copies of the following documents should be attached to the claim:

- The declaration registration (C) number on which duty was paid.
- In case of a re-export the registration number of the export declaration and proof of shipment.
- The invoice, bill of lading, and certificate of origin where appropriate.

Before submitting the claim, ensure that the following are correct:

- The quantities on which the claim is based
- The commodity, description and classification on which the claim is based
- The value for refund
- The amount refundable

Persons applying for duty rebate or drawback should note the following:

- No repayment of the amount of the abatement shall be made unless the claim is made within twelve months of the date of payment of duty
- No drawback may be claimed in respect of goods which were imported into Dominica more than twelve months before the date of the claim for drawback

- No drawback may be claimed in respect of any goods of a value of less than two hundred and seventy dollars, such value being that at which the goods were originally imported.
- No drawback may be claimed in respect of any goods not in the packages in which they were originally imported into Dominica, with the exception of imported goods which are re-exported within six months of their importation by their importer to the same country and to the same person or firm from which they were imported.
- Once approved by Customs, the importer will proceed to customs cashier who will pay refund in the system and will issue a credit note which will be used to obtain payment from the Treasury Division, Ministry of Finance and Planning.

VI. COMPLETING THE SAD

The declaration form is the basic customs document needed for a clearance process to take place.

The GUI SAD form (Detailed Declaration) is composed of ONE main form and SIX subsequent forms (tabs) which must be completed before assessment.

The names of the “TABS” are

- 1. SAD (Main form) and SAD item page (For multi item declaration).**
- 2. General Valuation Note form.**
- 3. Item Valuation Note form.**
- 4. Attached Doc. form.**
- 5. Info. Page Form**
- 6. Supplier Form**
- 7. Container Tab (when applicable)**

To fill in a SAD form, the broker must ensure that all relevant documents such as invoices and freight bills are available. A SAD form can be invoked by using the following path in the document library;

**ASYCUDA → GOODS CLEARANCE → DECLARATION → DETAILED DECLARATION → RIGHT CLICK
→ NEW**


The declarant/broker must complete all the mandatory fields on the SAD which will be underlined in red.

See Declaration Manual for details.

Upon completion of SAD, the declarant must complete the other tabs at the bottom of the SAD document.

Val. Note	Item Val. Note	Asmt. Notice	Info. Page	Att. Doc.	Suppliers	Containers
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1. Val. Note: Enter total value of invoice and freight charges
2. Item Valuation Note : Input value for each item specified on SAD
3. Attached Doc.: Input all attached documents (code/ ref. No)
4. Info. Page: Input any additional information about a consignment
5. Supplier: Input information of all invoices used to complete the declaration
6. Container: Input information if consignment are in a container (FCL)

After completing the SAD and accompanying tabs, use verification Icon  in menu bar to verify and calculate duties, system will indicate with an error message, any fields that are missing or incomplete.

After verification use the “**validate and assess**” icon to complete and submit declaration to customs.

Note: System will not assess declaration until all mandatory fields are completed.

See Declaration Manual for additional information on declaration processing.

APPENDIX A- 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 WARHOUSING
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 BY COURIER /CONSOLIDATOR

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 proc 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 home use, Conditional duty exemption
4371	Goods Ex-Duty Free Shop Entered for home use, Conditional duty exemption
4400	Goods Entered for home use 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 legislative or enactment
4700	Entry for Home use Relieved of Duties/Taxes Under Cabinet Conclusion
4770	Goods Ex-Private Warehouse, Entered for Home use Under Cabinet Conclusion
4771	Goods Ex-Duty Free Shop entered for Home Use Under Cabinet Conclusion
4900	Direct imports under drawback procedure
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-importation after outright exportation
6022	Re-importation after TE for customs outward processing
6023	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 to another
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
9043	Payment on items prev. relieved of duties: Cond. Duty Exempt
9044	Payment on items prev. relieved of duties: Fiscal Incentives
9045	Payment on items prev. relieved of duties: Other Legislatives
9047	Payment on items prev. relieved of duties: Cabinet Conclusion
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 export
1021	Permanent export after Temporary Export (TE) for return in an unaltered
1022	Permanent export after TE 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 entry to another port of exit
8200	Transshipment within seaport or airport
9000	Direct supplies for ship and aircraft stores
9043	Payment on items prev. relieved of duties: Cond. Duty Exempt
9044	Payment on items prev. relieved of duties: Fiscal Incentives
9045	Payment on items prev. relieved of duties: Other Legislatives
9047	Payment on items prev. relieved of duties: Cabinet Conclusion
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

APPENDIX B- Flow Charts

Fig 1

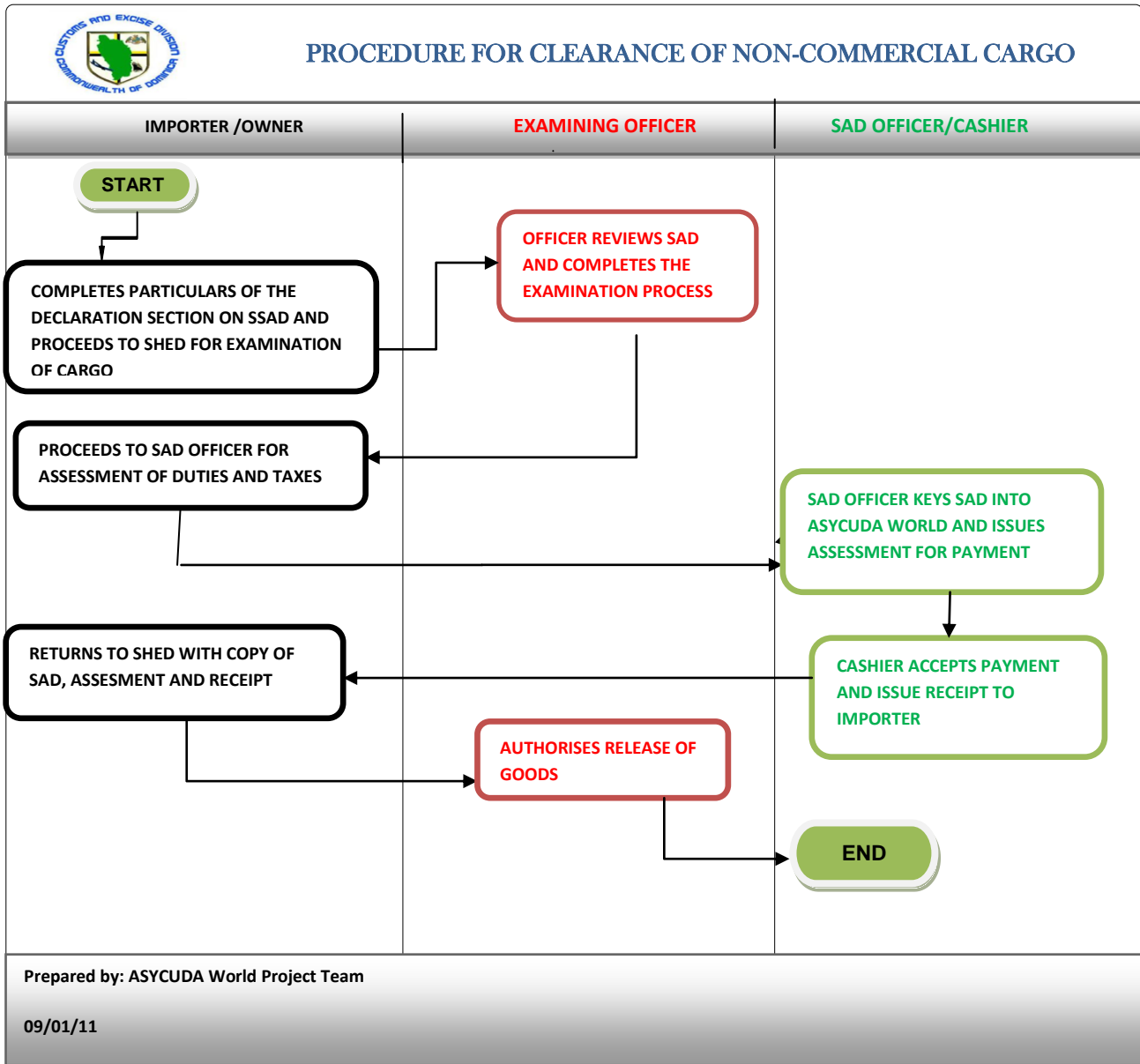


Fig 2



PROCEDURE FOR CLEARANCE OF COMMERCIAL CARGO

