

CUSTOMS JOB D-08

Commonwealth of Dominica



PROCESSING & RELEASE OF CARGO CONSIGNMENTS



- ▶ Outline and control the accounting and release of Cargo
- ▶ Commercial Consignments
- ▶ Non-Commercial Consignments



AIM

- To examine the Criteria and the new Customs Procedures in place, for the processing and release of Cargo Consignments



- To provide a Professional Service to the Trading Community;
- To Facilitate / Expedite the movement of goods through Customs;
- To assist Importers who request information;
- To meet the requirements of other Government Agencies such as the Ministry of Agriculture / Trade, Bureau of Standards, Environmental Health, Statistics Division and the Police among others;
- To identify Non Compliance;
- To ensure Compliance;



- Submitting proper Declarations to Customs via AsycudaWorld in a timely manner
- Being Accountable for the payment of all duties and other taxes due
- Submitting Authentic / Proper Invoices to substantiate Customs Values declared in accordance with the principles of GATT
- Classifying goods in accordance with the General Interpretive Rules of the HS
- Submitting proper corroborating Documents together with the Declarations whenever required
- Keeping the required records pertaining to Importations for the specified times, as stipulated in Sec 99 (1) of the Customs Act #20 of 2010

The Importer can delegate some of his / her responsibilities to a Broker, authorizing him / her in writing.

The Broker so authorized, now has the same responsibilities as the Importers and is required to answer all questions pertaining to the Consignments.

The appointment of a Broker does not relieve the Importer of any of his / her responsibilities.

The responsibility for the Value Declaration should not be delegated to a person who does not have knowledge of the financial arrangements.

All Goods imported into Dominica, whether by casual Passengers or Commercial Importers are dutiable unless exempted.

To facilitate the Collection of Duty and the compilation of Statistics, Goods must be accurately declared into the **AsycudaWorld System**



Customs Declarations are required for all Goods imported into Dominica with the exception of:

- Fresh Fish imported by Fishermen from Dominica in their boats
- Passenger's Baggage



Goods may be cleared for the following reasons:

- ▶ Home Use (Home Consumption)
- ▶ Warehousing
- ▶ Transshipment
- ▶ Temporary Importation



When duty is to be collected on Non-Commercial Goods a **“Simplified Administrative Document” (SAD)** will need to be completed



Details of the “SAD” to be inserted by the Importers include:

- Name and Signature of Importer
- Description of the Goods imported
- Customs Value of the Goods

Upon examination, the Customs Officers will record examination results on the “SAD” including the Description, Tariff Numbers, Customs Values and Weights of the Goods

The Assessment and Collection of the Revenue will be executed by the SAD Officers and Cashiers through the **AsycudaWorld System**

Every Commercial Importation must be accounted for on a Customs Declaration.

(Sec. 38 of the Customs Act)



**Procedures in place for
processing Commercial Goods**

Importers wishing to clear Commercial Consignments will do so by, either;

- Obtaining a user name and password for access into the **AsycudaWorld System**
- Utilizing the services of a Customs Broker

Persons wishing to obtain an AsycudaWorld user name and password must first write to the Comptroller of Customs making a request.

Then undergo the necessary training conducted by the Customs Division or other authorized Personnel.

Upon successful completion of the training, the Comptroller of Customs will certify/register the successful applicant, and issue a user name and password allowing access to the AsycudaWorld System, thus, enabling the capacity to submit Declarations to Customs.

Users of the System being trained and certified, should conduct their business transactions in the most Efficient and Professional manner at all times.

The Comptroller reserves the right to revoke licenses, disallowing access to the AsycudaWorld System at any time.



Declarations submitted to Customs should contain the required details:

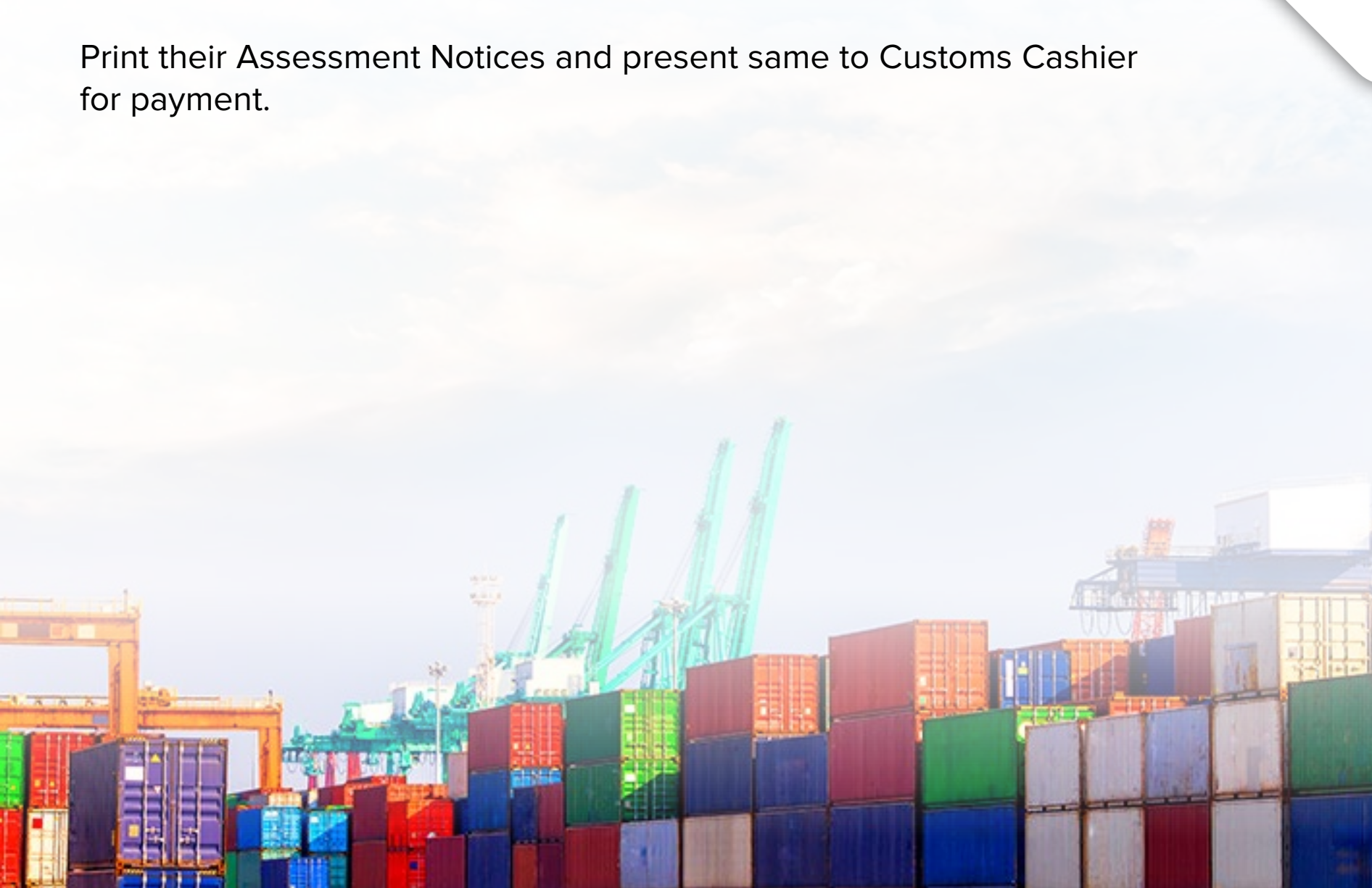
- ▶ Proper Description of Commodities
- ▶ Proper Tariff Codes of Commodities
- ▶ Correct Customs Procedure Codes (CPC's)
- ▶ Correct Customs Values of Commodities according to the GATT
- ▶ Currency in which the transaction was conducted and the correct Rates of Exchange
- ▶ Proper / Accurate Statistical Information
- ▶ Authorized Signatures

Declarations submitted to Customs should contain all relevant documentation, including:

- ▶ Proper Invoices
- ▶ Bills of Lading / Airway Bills
- ▶ Freight Slips
- ▶ Value Declaration Forms
- ▶ Import Licenses / Permits when applicable
- ▶ Origin and other Certificates when applicable
- ▶ Fiscal Instruments when applicable

Importers / Brokers will submit their Declarations electronically to Customs through the **AsycudaWorld System**.

Print their Assessment Notices and present same to Customs Cashier for payment.



Upon making payments, Importers / Brokers will then be required to Request Selectivity:

- ▶ Green Lane treatment would denote immediate release of Consignments without Documentary Inspections and Physical Examinations
- ▶ Yellow Lane treatment would denote release of Consignments after Documentary Inspections are performed

(Importers / Brokers will sometimes need to submit the hard copies of the Declarations with corroborating documentation to Customs)



- ▶ **Red Lane treatment would denote release of Consignments after Documentary Inspections and Physical Examinations are performed**

(Importers / Brokers will sometimes need to submit the hard copies of the Declarations with corroborating documentation to Customs)

- ▶ **Blue Lane treatment would denote release of Consignments with checking, when necessary, to be performed at the Importers premises**

(Importers / Brokers will sometimes need to present the hard copies of the Declarations with corroborating documentation to Customs upon inspections)



A facility offered to the Importers / Brokers to facilitate the payments of revenue to Customs. It enables the capacity to execute e-payments online via the pre-payment module on **AsycudaWORLD**.

Pre-Payment Accounts may include:

- ▶ A Monetary Deposit



Pre-Payment Accounts can be used to clear imported goods only with the approval of the comptroller.

This facility may be:

- ▶ **Special** – for one transaction
- ▶ **General** – for many transactions

Monies will be extracted from the Pre-Payment Accounts of the Importers / Brokers by the Importers / Brokers for payment of duties on Customs Declarations.

In cases of Overpayments, the additional amounts will be deposited back into the Pre-Payment Accounts.



Whenever necessary, Security / Bonds will need to be posted by Importers / Brokers to secure duties on goods in their possession.

Security / Bonds may include:

- ✓ A Monetary Deposit
- ✓ A Bank Guarantee
- ✓ An Insurance Guarantee



Securities / Bonds may be established to ensure compliance in a number of areas:

- ✓ Provisional Declarations
- ✓ Warehouses / Duty Free Shops
- ✓ Temporary Importations



In the case of Provisional Declarations:

Securities / Bonds allows the Importers / Brokers to clear their Cargo Consignments out of Customs controls without the presentation of a proper Declaration, on condition that the proper Declaration will be submitted within a specified time.

In the case of Warehouses / Duty-Free Shops:

Securities / Bonds allows for the protection of revenue for Goods deposited in a Warehouse facility or Duty-Free Shop

In the case of Temporary Importations:

Securities / Bonds allows for the protection of revenue for Goods imported temporarily to be subsequently exported



(Sec. 39 of Customs Act)

An Importer who requires to clear a Consignment, but is unable to furnish full particulars of the Goods, either for the lack of proper documentation or required information concerning them, may be allowed to submit a Provisional Entry.

The importer makes and submits a Declaration on a Bill of Sight to Customs to that effect.

The Comptroller may allow the goods to be examined and cleared after the duty is secured utilizing a Security / Bond within the Pre-Payment Account facility.



Provisional Declarations may also be utilized by Importers / Brokers to enable them to clear imported Goods out of Customs charge when:

- ▶ The Goods are urgently required
- ▶ The Goods are of a Perishable / Dangerous nature

All Goods entered on Provisional Entries must be subsequently entered on final Customs Declarations within:

- Customs duties deposit - **3 months**
- Security / Bond for the removal of imported goods - **3 Days**
- Security / Bond for re-exportation - **1 Year**

(Part VIII of Customs Act)

The Importer / Broker may enter their Goods for Warehousing. this declaration allows cargo to be deposited in a General or Private Customs approved Warehouse without the payment of duty pending Declaration for Export or Home Consumption.



(Sec. 74 of the Customs Act)

Used by Importers / Brokers when goods are to be cleared from a Warehouse.



(Sec. 90 of the Customs Act)

Where Goods are exempted from the payment of Import Duty and/or other Charges.

The Duty-Free Declarations must be accompanied with the Fiscal Instruments (FTI 101 / 104 etc.) indicating the authority.



(Sec. 93 of the Customs Act)

Used by Importers / Brokers for processing Transshipment and In-Transit Cargo Consignments.



(Sec. 90 & 91 of the Customs Act)

Certified Declarations are prepared when the duties have already been paid on the Goods being imported.

e.g. **Goods Short Shipped**
Goods Exported being Re-Imported
Goods sent out for repairs

The Certified Declarations are submitted into Asycudaworld with the relevant Customs Procedure Codes, and with supporting documentation to substantiate that the duties have already been paid.



Customs reserves the right to conduct Post Audit Examinations at the Importer's premises.

They can be done at anytime within three of years of importation of Goods.

These Examinations / Audits can cover transaction periods spanning from one day to three years.

They can be done paying specific references to Industry, Commodities, Exporters, Brokers, Forwarders, and within specified time periods among others.



During Post Audit Exercises, the Importers / Brokers will need to furnish to Customs the following:

(Sec. 80 of Customs Act)

All information relating to the goods in question, including:

Purchase Orders, Invoices, Customs Declarations, Bills of Lading / Airway Bills, Books of Accounts, Payment Statements, General Ledgers, Copies of Financial Instruments, Auditors Statements, Suppliers Checks etc



A Customs Invoice is an itemized list of goods shipped, specifying details such as an exact description of the goods, the Price/value, Terms of Sale, Delivery Date, Transport Conditions among others, that is prepared by the Supplier.

The purposes of Invoices in trade transactions includes:

- ▶ To provide information on Commercial Goods imported into or exported from a Country
- ▶ To provide a list of items supplied
- ▶ To provide the Price of the Goods
- ▶ To provide the Terms of the Sale
- ▶ To provide Proof of Payment / the amount to be paid

The acceptance of the format on an Invoice is dependant on legal administrative requirements.

Invoices commonly used include:

- ▶ Commercial Invoices
- ▶ Caricom Area Invoices
- ▶ Non-Commercial Transactions



The following information supplied on an Invoice that is important to establish the complete nature of a transaction include:

- ▶ Name of Importer, Exporter and Vendor
- ▶ Description and Quantity of Commodities
- ▶ Country of Origin of Goods
- ▶ Freight, Insurance and other dutiable Charges
- ▶ Statistical information (Weights, Supplementary quantities, Measurements etc)
- ▶ Transaction Currency
- ▶ Marks and Numbers
- ▶ Method of Transportation
- ▶ Terms of Payment

It is the responsibility of Customs Management to deploy the necessary staff at strategic locations within all Customs areas to ensure that the requirements of the Division are met.

The control of imported goods is of utmost importance to ensure that we meet our mandatory objective in the collection of revenue, the facilitation of trade and the protection of society among others.



Questions?

