


<p>VANUATU ASYCUDA PROJECT 2016-2017</p>	 <p>V A N U A T U <b>CUSTOMS &amp; INLAND REVENUE</b> <b>SERVICE DE LA DOUANE ET DES CONTRIBUTIONS INDIRECTES</b></p>
<p><b>CUSTOMS CLEARANCE – STANDARD OPERATING PROCEDURES</b></p>	
<p><b>Ex-Warehousing, exit from Domestic Excise Warehouse and Warehouse transfers</b></p>	
<p><b>EX3 (3071)</b> <b>IM4 (4071)</b> <b>IM7 (7171)</b> <b>DE1 (1474)</b> <b>DE4 (4474)</b> <b>DE7 (7474)</b></p> <p style="text-align: center;"><b>For External users</b></p>	
<p><b>Purpose</b></p>	<p>To ensure the accuracy of the information provided, thereby assuring the collection of the full revenue due and conformation of clearance requirements, in accordance with the relevant laws and regulations.</p> <p>To submit SADs for assessment for ex-warehousing, exit from domestic excise warehouse and warehouse transfers.</p>
<p><b>Scope</b></p>	<p>This procedure applies to Brokers in the clearance of ex-warehousing and warehouse transfers under the relevant warehouse procedures.</p>
<p><b>Location</b></p>	<p>Port Vila Luganville</p>
<p><b>Process Owner</b></p>	<p>Manager Customs Revenue Unit Manager North</p>
<p><b>Legislation</b></p>	<p>Customs Act, Sections 51-64, 70-72, 73-91, 102-106, 211-213 Customs Regulations, 17-19, 23, 24-29, 34-35 Import Duties Act Excise Tax Act</p>
<p><b>Flowchart</b></p>	<p>Declaration Process – Domestic Excise Declaration Process – Ex-Warehouse Warehouse Stock Management Warehouse Stock Adjustment Process SAD Amendment Process Payment Process</p>
<p><b>Minimum Documents Required</b></p>	<p>Duly completed SADs Sales dockets Concessions where applicable</p>

<b>Procedure</b>	<b>Person Responsible</b>	Brokers	<b>Section Responsible</b>	Customs Revenue Unit, Santo Customs.
	<ol style="list-style-type: none"> <li>1. Prerequisites: <ul style="list-style-type: none"> <li>• Apply to Customs Warehouse Officer for extension of justified expired stocks.</li> <li>• Apply to Customs Warehouse Officer for change of ownership before submitting IM7171 or DE7474 SADs.</li> <li>• Advise Customs Warehouse Officer of guarantee issues for Customs attention.</li> </ul> </li> <li>2. Captures and submit SADs according to the Broker's TOR.</li> <li>3. If SAD is selected to Yellow, wait for further instructions from Customs Warehouse Officer.</li> </ol> <p>Notes:</p> <ul style="list-style-type: none"> <li>• Where required, Customs will conduct physical examination of the IM7 (7171), DE1 (1474) and DE7 (7171) consignment.</li> <li>• For EX3 (3071), IM4 (4071) and DE4 (4474), Customs will verify the entries against the sales dockets.</li> </ul> <ol style="list-style-type: none"> <li>4. Customs assesses selected SADs (If SAD is selected to Green, Broker assesses and arrange the payment. If pre-payment facility is available, Broker can print the Release Order and Receipt).</li> <li>5. Make payments to nearest Customs Cashier of duties, taxes and fees and obtain Receipt and Release Order. (If pre-payment facility is available Cashier may issue only the Release Order.)</li> </ol>			
<b>Monitoring</b>	<b>Person Responsible</b>	Customs Warehouse Officers	<b>Section Responsible</b>	Customs Revenue Unit, Santo Customs.
	<ol style="list-style-type: none"> <li>1. Customs will to run system reports on all unpaid or expired SADs and will take necessary actions.</li> <li>2. Customs will conduct Concession end use compliance checks and take necessary actions on abuses.</li> <li>3. Warehouse Operator must assist Customs with physical stock takes to verify physical stock against system stock.</li> </ol>			
<b>Corrective Actions</b>	<ol style="list-style-type: none"> <li>1. If the Broker declares inaccurate information in the SAD, Customs will make amendments to the SADs after consultation with Broker.</li> <li>2. Customs may take action against Brokers who make errors/omissions frequently.</li> <li>3. If any discrepancies are found during examinations or during physical stock takes, Customs may take necessary actions according to the law.</li> </ol>			

### **VERIFICATION AND RECORD KEEPING**

<b>Date Written</b>	: 28 <sup>th</sup> Oct 2016	<b>By:</b>	AW NPT
<b>Date Endorsed</b>	: 3 <sup>rd</sup> Nov 2016	<b>By:</b>	CRMC
<b>Date Authorized</b>	: 4 <sup>th</sup> Nov 2016	<b>By:</b>	Chairman CRMC

**Date for Revision:** 4<sup>th</sup> Nov 2017 **By:** CRMC

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