


<p>VANUATU ASYCUDA PROJECT 2016-2017</p>	 <p>V A N U A T U CUSTOMS & INLAND REVENUE SERVICE DE LA DOUANE ET DES CONTRIBUTIONS INDIRECTES</p>
<p>CUSTOMS CLEARANCE – STANDARD OPERATING PROCEDURES</p>	
<p>Direct Imports for Home Use, Temporary Imports, Re-Imports and Warehousing</p>	
<p>IM4 (4000, 4052, 4053, 4091, 4900) IM5 (5200, 5300) IM6 (6021, 6022) IM7 (7100) DE7 (7400) PR9 (9100)</p> <p style="text-align: center;">For External users</p>	
<p>Purpose</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 imports, temporary imports, re-imports, warehousing and acquittals for temporary imports or pre-released goods.</p>
<p>Scope</p> <p>Location</p>	<p>This procedure applies to Brokers in the clearance of imported cargo under the various import procedures.</p> <p>Port Vila Luganville</p>
<p>Process Owner</p>	<p>Manager Customs Revenue Unit Manager Border Manager North</p>
<p>Legislation</p>	<p>Customs Act, Sections 51-60, 70-72, 73-91, 102-106, 134, 211-213 Customs Regulations, 17-19, 23, 24-30, 34-35, 45 Import Duties Act Excise Tax Act Other Government Import Regulations</p>
<p>Flowcharts</p>	<p>Declaration Process – Imports Disputed Imports Process Declaration Process – Domestic Excise SAD Amendment Process Payment Process Cargo Management Post Clearance Audit Process</p>
<p>Minimum Documents Required</p>	<p>Duly completed SADs Commercial Invoice Bill of Lading or Airway Bill Telegraphic Transfer Receipts Contract arrangement Insurance Certificate Import Permits, where applicable Concessions, where applicable Domestic Excise goods production inventory</p>

Procedure	Person Responsible	Brokers	Section Responsible	Customs Revenue Unit, Customs Border, Santo Customs.
<ol style="list-style-type: none"> 1. Captures and submit the SAD according to the Brokers' TOR. 2. If SAD is selected to Yellow or Red, wait for further instructions from Customs. <p>Notes:</p> <ul style="list-style-type: none"> • Where required, Customs will conduct physical examination of the consignment. • Should there be any disputes with IM4 (4000) lodged, Customs can amend the SAD to IM4 (4900) and will collect a security. • For IM4 (4052, 4053, 4091) SADs, Customs will verify the identification marks against the previous temporary Import SADs and Pre-release SADs respectively. • For IM5 (5200, 5300) SADs, ensure security requirements are met and provide identification marks of the goods to Customs. • For IM6 (6021¹, 6022²) SADs, Customs will verify the identification marks against the Temporary export SADs. • For IM7 (7100) SADs, Customs Warehouse Officer will assist with examination to ensure conformity with warehouse requirements. • For DE7 (7400) SADs, Customs Warehouse Officer will verify SAD against production stocks. • For all warehouse SADs, Customs Warehouse Officer will manage the guarantee issues, if any. • For PR9 (9100) SADs, authorized Traders/Brokers can process such entries, especially in situations where not all documents required for clearance are available on arrival³. <ol style="list-style-type: none"> 3. Customs assesses SAD (If SAD is not selected, Broker assesses and arrange the payment. If pre-payment facility is available, Broker can print the Release Order and Receipt). 4. 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.) 				

¹ Reimporting under this procedure ("Reimport after temporary export for customs outward processing procedure") means the goods have undergone processing abroad (under procedure EX2-2100) and have now returned under a different Commodity Code. Duties and taxes are levied on the new products.

² Reimporting under this procedure ("Reimport after temporary export for return of goods in unaltered state") means the goods have been temporary exported (under procedure EX2-2200) and have now returned unaltered, still under the same Commodity Code, despite whatever works done on the goods while abroad, e.g. repair, value added etc. However, should there be costs, they should be declared as "Other costs" on the IM6-6022; Duties and taxes are levied on these "Other costs".

³ This excludes scenarios where exemptions and permits are not available at importation. Usually all consignments are shipped with bills, therefore lack of transport documents is also not a valid scenario.

Monitoring	Person Responsible	Yellow and Red Lane Officers, Examiner, Warehouse Officer.	Section Responsible	Customs Revenue Unit, Customs Border, Santo Customs.
	<ol style="list-style-type: none"> 1. Customs will to run system reports on all timed-up cargo, unpaid or expired SADs and will take necessary actions. 2. Customs will conduct Concession end use compliance checks and take necessary actions on abuses. 3. Customs will be gather information for the purpose of intelligence and risk management. 4. Customs will conduct post clearance audits to ensure compliance is maintained. 			
Corrective Actions	<ol style="list-style-type: none"> 1. If the Broker declares inaccurate information on the SAD, Customs will make amendments to the SADs after consultation with the Broker. 2. Customs may take action against Brokers who make errors/omissions frequently. 3. Customs will take necessary actions if discrepancies are found during examinations at importation or in Customs Controlled Areas. 			

VERIFICATION AND RECORD KEEPING

Date Written	: 28 th Oct 2016	By:	AW NPT
Date Endorsed	: 3 rd Nov 2016	By:	CRMC
Date Authorized	: 4 th Nov 2016	By:	Chairman CRMC
Date for Revision:	4 th Nov 2017	By:	CRMC
