Customs Standard Agreement Processing

This is a guideline to transparently facilitate the processing of Standard Exemptions from when they are approved to when they are captured in ASYCUDA and used.

The following are the current standard agreements in ASYCUDA that require authorization by certain Government departments:

Code[1]	Description	Duty	Excise	VAT	Issuing Authority
010	Raw material, packaging and equipment for Manufacturing.	Free	Free	12.5%	Industry
020	Building materials, fixtures and fittings etc. for Tourism facilities.	Free	Free	12.5%	Tourism
030	Machinery and equipment for Mineral exploration and extraction projects.	Free	Free	12.5%	Geology
040	Fuel for generation of Electrical Power.	Free	Payable	12.5%	DCIR
050	Boats, boat building material, marine motors and Fisheries equipment.	Free	Free	12.5%	Fisheries

Process

A. Screening:
   1. Customs section responsible receives copy of signed exemption approval letter from the Issuing Authority concerned.
   2. Customs Officer responsible screens the commodity codes on the approval letter and ticks or crosses out the codes that either qualify or not under the exemption[2].
   3. The Officer should sign and date the approval letter.
   4. Customs Officer responsible should check if the company being granted the exemption has a TIN number or not in the ASYCUDA system.
   5. If the TIN number exists, the Officer should write it down on the screened letter. If the TIN number does not exists, the Officer should advise the company to fill out the *AW Company Registration form* to be submitted along with the screened letter to ICT.
   6. Customs Officer responsible should scan the screened letter and email it to ICT (along with the *Company Registration form*, if necessary).
   7. The Officer should also forward the scanned copy of the letter to the Issuing Authority via email, for future reference[3].
   8. The Officer should save a copy of the scanned letter on the Customs section's Shared Drive.

B. Uploading to AW
   1. ICT should create the Agreement[4] (and Company code, if necessary) in ASYCUDA.
   2. ICT should inform the company being granted the exemption that the agreement is now entered in ASYCUDA and it is ready for use.
   3. ICT should save a copy of the scanned letter on the ICT Shared Drive.

C. Clearance of goods
   1. Company being granted the exemption can see a Customs Broker to clear their consignments using the agreement, where applicable.[5]

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[1] These codes should not be selected by the exemption selectivity criteria as they are already controlled in AW.
[2] The letter is now referred to as the "Screened letter" in this process.
[3] Authorizing Authority to inform the company accordingly.
[4] AW Agreement format: "Concession code"-"TIN number" of company
[5] The Broker should not attach the exemption letter to the SAD because it is already being checked by AW.