



**St Helena
Government**



ST HELENA, HM CUSTOMS & EXCISE



NON- COMMERCIAL ITEMS STANDARD OPERATING PROCEDURE

**Prepared by
ASYCUDA World Project Team**

Document Versioning

Originator Name:	HM Customs & Excise Department
Unit:	ASYCUDA World Project Unit
Implementation Date:	June 2016
Date of Next Review:	January, 2017
Related Policies:	CHAPTER 145, CUSTOMS AND EXCISE ORDINANCE

Versioning History

Version	Author	Revision Made	Date
0.2	Customs Consultant	Review/Reformatted	May, 2016
0.1	Functional Team	Initial Draft	June, 2014

TABLE OF CONTENTS

Page

1.0	Objective	4
1.1	Scope	4
1.2	Legal Basis & Disclaimer	4
2.0	Definitions	5
3.0	Non-Commercial Goods Procedure: General Aspects	5
4.0	Non-Commercial Procedure: Presentation of Documents	6
5.0	Non-Commercial Procedure: Examination of goods	6
6.0	Payment of Duties	6

CUSTOMS NON-COMMERCIAL DECLARATION PROCEDURE

1.0 OBJECTIVE

To establish all required operations involved in the delivery of non-commercial cargo and the removal of this class of goods from all Customs Offices

1.1 SCOPE

The present procedure will be utilized and applied at all Customs Offices for the treatment of Non-Commercial goods.

1.3 LEGAL BASIS & DISCLAIMER

The following Laws and Regulations provide the legislative basis for the contents of this manual:

- (a) CHAPTER 145, CUSTOMS AND EXCISE ORDINANCE
 - (b) LIQUOR DUTY ORDINANCE
- and any other legislation relevant to the importation of goods.

Throughout this manual, procedures that use the word “must” or “shall” indicate a mandatory legal requirement. Those that use the word “should” or “may” suggest methods, actions or processes that are the most efficient, effective and widely accepted standards in the Trade and Customs community.

This manual may contain procedures that may not apply uniformly in every circumstance. Although the manual seeks consistency with existing governing laws, regulations and policies, these procedures are not intended to supersede or replace the adopted departmental/governmental policies or other applicable law to which the BRA is subject. Any conflict between this document and applicable laws, including regulations and departmental policies, should be resolved in favour of the applicable law.

Information contained in this manual is up to date as of the date of publication. National laws and regulations and Departmental/Governmental Policies may change and the reader should be sure to check for the most recent versions for the most accurate information.

2.0 DEFINITIONS

- (a) **ASYCUDA:** Automated System for Customs Data.
- (b) **Non-Commercial items:** refers generally to items imported in barrels at ports of entry. It implies that the goods are determined to be non-commercial by their nature and quantity and that they are:
 - (i) intended for private or personal use;
 - (ii) for consumption of importers, their beneficiaries or family members; or
 - (iii) to serve as a gift.

This means that by their very nature and quantity, they do not reflect any commercial intent.

- (c) **NC4:** A Simplified SAD used to collect duties on non-commercial items.
- (d) **Transport Document:** Airway bill, bill of lading, carrier's certificate etc. which serves as evidence of acceptance and receipt of goods for carriage and may also serve as a document of ownership.
- (e) **Simplified SAD:** A document issued by the Consolidator to the Importer to facilitate the declaration of all imported non-commercial goods.

3.0 NON-COMMERCIAL GOODS PROCEDURE: General Aspects

- (a) Section 8(2) of the Customs Ordinance requires that an Import Declaration must be filed by the Importer of goods or his/her agent, except if the goods are:
 - (i) passenger baggage; and
 - (ii) other packages.
- (b) The responsibility of making an accurate declaration rests with the Importer/Exporter. He/she may appoint an Agent known as a Broker to transact business with the Customs Department. The Broker is equally liable as the Importer to fulfil all Customs obligations.
- (c) All NC4 SADs shall be processed through ASYCUDA.
- (d) All applicable duties and taxes must be paid before imports can be delivered from the ports of entry.
- (e) All restricted articles must conform to the provisions of legislation regulating their import and export.

- (f) All import and export licences must be obtained before the goods are imported into or exported from the country.
- (g) Whenever an Importer is using a Broker, any transaction done by the Broker is deemed to be that of the Importer and such Importer is liable for any penalty or additional duty incurred by the Broker.
- (h) Failure to comply with any procedure shall render the Importer liable to the penalties set out in the Customs Act and Regulations.
- (i) The NC4 shall be the simplified SAD used to collect customs duties on non-commercial goods.
- (k) Importers who make false declarations contravene customs rules and regulation. Goods imported under false declaration may be subject to forfeiture.
- (l) The Consolidator shall de-group waybills before importers receive their shipping documents.

4.0 NON-COMMERCIAL PROCEDURE: Presentation of Documents

- (a) Importers shall present a way bill and a completed Simplified SAD to Customs to commence the clearance process.
- (b) The Simplified SAD shall be used to declare the contents of non-commercial packages to Customs.
- (b) The Importer shall be interviewed by the Supervisor of Operations to make a determination on the declaration made on the Simplified SAD.
- (c) The Supervisor of Operations shall determine which the shipment requires an examination.
- (d) The Officer shall enter all goods detailed on the Simplified SAD in the system in the prescribed manner.

5.0 NON-COMMERCIAL PROCEDURE: Examination of goods

- (a) All shipments referred by the Supervisor of Operations shall be examined.
- (b) The contents of the shipment shall closely relate to the declaration made on the Simplified SAD.
- (c) The Simplified SAD shall be adjusted with minor details where required and inputted in the system and in the prescribed manner on the NC4.
- (c) All false declarations or fraudulent behaviour are contraventions of the Ordinance and shall be brought to the attention of Supervisor of Operations. The Supervisor shall take the appropriate legal steps to eliminate any fraudulent behaviour.

6.0 PAYMENT OF DUTIES

- (a) The details of the Simplified SAD shall be entered in the NC4 in the prescribed manner.
- (b) A consistency check shall be made in the system to verify that the SAD has been completed accurately.
- (c) The SAD shall be assessed and the relevant duties collected by the Cashier.
- (d) The Cashier shall use the payment options provided in the system to transact the process.

NON COMMERCIAL DECLARATION PROCESS



