



**St Helena  
Government**



# ST HELENA, HM CUSTOMS & EXCISE



## COMMERCIAL DECLARATION STANDARD OPERATING PROCEDURE

**Prepared by  
ASYCUDA World Project Team**

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<b>TABLE OF CONTENTS</b>	<b>Page</b>
1.0 Objective	4
1.1 Scope	4
1.2 Legal Basis & Disclaimer	4
2.0 Definitions	5
3.0 Declaration Procedure: General Aspects	6
4.0 Declaration Procedure: Imports	8
5.0 Declaration Procedure: Exports	8
6.0 Declaration Procedure: Self-Assessment of the SAD	8
7.0 Declaration Procedure: Payments and Release	9
8.0 Delivery of Cargo	11
9.0 Confirmation of Export SAD	12
10.0 Post Entries	12
11.0 Certified Entry	13
12.0 Cancellation of a SAD	14
13.0 Refund of Duties	14
14.0 Completing the SAD	14
ANNEX 1 Procedure Codes	16
ANNEX 2 Flow Chart	20

## **1.0 OBJECTIVES**

This standard operating guide is aimed at streamlining the customs procedures and the functioning of examination stations in St Helena major ports of entry/departure with a view to reducing the dwell time of cargo and the associated costs.

The present operating procedure will be utilised and applied throughout St Helena. The implementation of this procedure is the responsibility of all persons having a role in International Trade.

This Standard Operating Procedure has been designed to give a better understanding of:

- (i) the procedures involved when importing goods for commercial purposes;
- (ii) the legal requirements of the St. Helena Customs; and
- (iii) the procedures to be followed in the ASYCUDA World System for the SAD of those goods.

## **1.1 SCOPE**

The Procedure shall be utilized and applied at all Ports of Entry or Departure where goods may arrive or leave the country. The Automated System for Customs Data, hereinafter referred to as ASYCUDA World, will be the facility used to process the SAD of imported and exported goods.

## **1.2 LEGAL BASIS & DISCLAIMER**

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

- (a) Chapter 145 Customs and Excise Ordinance and Subsidiary Legislation; and
- (b) Any other legal documentation relevant the importation and exportation of goods.

Throughout this Standard Operating Procedure (SOP), 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 St. Helena Customs 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) **Agent:** a person such as a Customs Broker or Shipping Agent authorized, under the terms of the Ordinance to act on behalf of an Importer or Exporter.
- (b) **Assessed SAD:** A SAD which has been assessed in the system.
- (c) **ASYCUDA:** Automated System for Customs Data
- (d) **Customs Area:** has the meaning assigned by Chapter 145 Customs and Excise Ordinance. The Interpretation defines it as  

“any area which has been designated by the Governor in Council by Regulations as a customs area”.
- (e) **Document:** means –
  - (i) any written information relating, directly or indirectly, to goods which are imported or exported;
  - (ii) any written declaration required by the Collector of Customs; and
  - (iii) any record generated in any manner whatsoever, including any record generated by an automated recording device or programme required to retrieve information in usable form;
- (f) **Dutiable goods:** goods of a class or description which are subject to any duty whether or not those goods are in fact chargeable with that duty, and whether or not that duty has been paid thereon.
- (g) **Duty:** includes any tax or surtax of customs or excise authorised by an enactment.

- (h) **Goods:** means all kinds of moveable or removable property, including animals;
- (i) **Guarantee Account:** is a facility created for importers to provide security to Customs to cover the duty liability on imported goods used prior to the payment of customs duties.
- (j) **Credit Account:** a facility offered by Customs which stipulates the level of credit an importer is allowed and the time period by which the duties shall be paid. Traders using the facility shall provide a security from a recognisable financial institution to Customs to cover the duty liability of imported goods until the requisite duties are paid. The duties shall be paid within stipulated time period.
- (k) **SAD:** is a Single Administrative Document, also known as the Entry, prepared by an Importer, Exporter or Agent to declare cargo certifying that the particulars contain therein are true and accurate. As such, the Declarant is accepting responsibility under the law for:
  - (i) the accuracy of the information given in the declaration;
  - (ii) the authenticity of the documents attached to the declaration; and
  - (iv) the observance of all the obligations necessary under the declared procedure.
- (l) **Self-Assessment:** The process by which a Declarant determines the duties and taxes applicable to data provided on the SAD.

### **3.0 DECLARATION PROCEDURE: General Aspects**

- (a) Section 8 (2) declares the following to be exempt from an entry on making a satisfactory declaration in such form and manner as the Collector may require:
  - (i) passenger baggage; and
  - (ii) other packages.
- (b) Section 10 (1) indicates that:
 

“The Collector, in his discretion, may grant “approved importer” status to any importer who regularly imports goods of a certain class or description as part of a business carried on by him, and may at any time revoke such grant”.
- (c) Section 10 (2) requires in part for a bond, in the approved form, to be submitted for Approved Importers in respect of an amount sufficient to cover all dues likely to be found payable on examination and verification of the entries.
- (d) A Credit Account shall be created for Approved Importers as a means of assessing an applicable entry.

- (e) A bond shall be submitted by all improved importers to cover the duty liability on imported goods to be paid within fourteen days prior to the importation of the goods.
- (f) The system shall be configured to monitor the payment of duty within the twenty eighth-day period and prevent the assessment of entries where the duty has not been paid
- (g) A general SAD is not required for goods with non-commercial value.
- (h) All restricted articles must conform to the provisions of legislation regarding their importation and exportation.
- (i) All applicable import and export licences must be obtained before the goods are imported into or exported from the country.
- (j) The Customs Procedure Code (CPC) entered on the SAD shall indicate the treatment of the item being requested by the declarant.
- (k) All completed SADs shall be submitted in ASYCUDA through self-assessment.
- (l) Persons employed by importers/exporters will only be able to use their authorised access to process declarations for the particular importer or exporter.
- (m) Penalties shall be imposed for infractions committed under the Ordinance or its Regulations, or any other regulatory requirement in relation to the importation or exportation of cargo. The Officer shall determine whether to detain or seize the cargo.
- (n) A SAD can be stored and assessed in ASYCUDA at any time. The purpose of submitting a SAD is to ensure that:
  - (i) all imports or exports are accurately detailed and accounted for;
  - (ii) all documents relating to an importation or exportation are available for customs examination; and
  - (iii) all obligations as required by law have been satisfied by the Declarant.
- (o) Commercial cargo imported or exported in passenger's baggage shall be cleared in the same manner as cargo reported on a manifest.

- (p) An assessed SAD has legal value, and therefore the Declarant must ensure that all data and electronically attached documents are completed and correct. The assessed status of a SAD implies acceptance of such information by Customs.

#### **4.0 DECLARATION PROCEDURE: Imports**

- (a) A SAD shall include a manifest reference number whenever there has been no previous customs procedure.
- (b) An import SAD shall be based on one of the following models (see Annex 1 Table 1 for full listing):
  - (i) home consumption;
  - (ii) temporary importation;
  - (iii) re-importation;
  - (iv) simplified SAD (non-commercial);
  - (v) warehousing; and
  - (vi) transit.

#### **5.0 DECLARATION PROCEDURE: Exports**

- (a) An export SAD shall be based on one of the following models (see Annex 1 Table 2 for full listing):
  - (i) export of local produce;
  - (ii) temporary export;
  - (iii) trans-shipment; and
  - (v) exportation after importation.

#### **6.0 DECLARATION PROCEDURE: Self-Assessment of the SAD**

- (a) A data consistency check shall be done on the SAD before submitting to Customs.
- (b) Once the Declarant is satisfied with the accuracy of the SAD, he may proceed with the self-assessment.
- (c) After requesting assessment, the system will display a Declarant Reference number, a Customs Reference number and an Assessment number as a confirmation of assessment, as shown in the following examples:
  - (i) Declarant Reference Number:  
**YYYY SHAJAM DECID YOURREF**

Where:



<b>YYYY`</b>	Year
<b>SHJAM</b>	Customs Office Code (Jamestown)
<b>DECID</b>	Declaration ID
<b>YOURREF</b>	Your reference

- (ii) Customs Reference Number:

**YYYY SHJAM C 123 DDMMYY HR: MIN**

Where:	
<b>YYYY</b>	Year
<b>SHJAM</b>	Customs Office Code (Jamestown)
<b>C</b>	Customs Series Letter
<b>123</b>	Series Number
<b>DD/MM/YYYY</b>	Date of Registration
<b>HR: MIN</b>	Time of Registration

- (iii) Customs Assessment Number:  
**YYYY SHJAM L 103 DDMMYY HR: MIN**

Where:	
<b>YYYY</b>	Year
<b>SHJAM</b>	Customs Office Code (Bridgetown)
<b>L</b>	Customs Series Number
<b>103</b>	Sequence Number
<b>DD/MM/YY</b>	Date of Registration
<b>HR: MIN</b>	Time of Registration

- (d) The Declarant may present a printed Assessment Notice or provide the Assessment Notice number to facilitate payment and retrieval of corresponding electronic documents. However, an assessed SAD and Assessment Notice may be printed at any time after assessment. The Assessment Notice includes a barcode, Customs stamp and a specimen signature of the Collector of Customs as an acknowledgement of receipt.
- (e) Physical documents are not mandatory during Customs verification of the SAD unless otherwise stipulated in the risk profile of a particular entity or data element.

## **7.0 DECLARATION PROCEDURE: Payments and Release**

- (a) The payment of duties, taxes and fees can be done at the Customs office or Customer Service.

## 7.1 Customs Cashier

- (a) A payment is effectuated by inputting all relevant data into the ASYCUDA Accounts Module.
- (b) All payments shall be validated to ensure that the amount entered is exactly the same as the amount assessed.
- (c) Miscellaneous payments can be made on the same receipt as payments for a SAD.
- (d) The following shows the particulars of a Customs Receipt number after validation of payments:

<b>YYYY</b>	Year
<b>BBBBP</b>	Customs Office Code (Bridgetown)
<b>R</b>	Customs Series Letter
<b>123</b>	Series Number
<b>DD/MM/YYYY</b>	Date of Payment

- (e) ASYCUDA will update the corresponding SAD to include the receipt details on its first page.
- (f) A payee may request a printed receipt after payment. However, a receipt may be printed by the declarant at any time after payment.

## 7.2 Customs Officer

- (a) Examiners shall proceed to examine goods in accordance to the establish examination principles.
- (b) The Examiner must clearly state his/her findings of the examination in the Inspection Act, using the examination result codes provided. Additional information can be provided to give specificity.
- (c) Any infraction that may result in the seizure of goods should be referred to the Senior Officer for further instructions.
- (d) Where an infraction or error is detected, the Examiner shall notify the Declarant through ASYCUDA email and indicate the adjustments that are necessary.
- (e) An Exit Note shall be issued to the importer when all customs and other regulatory requirements are met.

### 7.3 Regulatory Agency

- (a) All Regulatory Agencies must be notified for imported goods which require their attention.

## 8.0 DELIVERY OF CARGO

Goods can only be released by against a valid Exit Note in the prescribed format as shown in the following example:

The screenshot displays the ASYCUDAWorld - admin interface. The main window is titled 'Exit note general information'. It contains several sections:

- Office and Declarant:** Customs office: SHJAM, JAMESTOWN; Location: ; Declarant: RSFR, ROSEMOND FOWLER, LEVELWOOD ST HELENA.
- Identification:** Exit Note ID: 2013 X 3; Barcode: ; Issued on: 26/06/2013 18:16 admin.
- Goods Exited from Customs Area:** Place of exit of goods: .
- Declaration registration date:** To: ; Declaration barcode: .

At the bottom, there is a table with the following data:

Cont. No.	Pkg. exited	Wgt exited	Tot. Pkgs	Tot. wgt	Pkg. typ.	Seal Nbr.	Marks & nbr 1	Marks & nbr 2	Ast. ref.	Itm no
	4	200.00	4	200.00	Box		NAMES & ADDR...	4	L 12 26/06/2013	1

Figure 1 Exit Note

### 8.1 Customs Officer

An Exit Note shall be generated by customs to secure the release of goods.

### 8.2 Detention and Seizure of Goods

- (a) Where goods are found not to be in accordance with a submitted SAD, part or the entire shipment may be liable to seizure under the Ordinance and Regulations.
- (b) The following steps shall be taken when goods are seized:
- the seizing officer shall issue a seizure receipt at the time of seizure;
  - the seizing officer shall complete the Inspection Act, and a seizure report shall be submitted within forty-eight (48) hours of the seizure;
  - the seized goods must be secured and shall be transferred to the

Queens Warehouse as soon as practicable.

**NB: the contest of a seizure shall be in accordance with rules set out in the Customs Ordinance and Regulation, Section 35(1).**

## **9.0 CONFIRMATION OF EXPORT SAD**

### **Customs Officer**

- (a) The Customs Officer shall verify the export SAD against the waybill.
- (b) Upon successful verification of the export SAD, the Officer shall execute an export release in ASYCUDA.

### **Declarant/Exporter**

- (a) The exporter shall complete the export SAD in the same manner as an import SAD;
- (b) The Exporter shall submit an assessed export SAD to the Carrier agent.
- (c) The goods shall be presented for examination at the port of export.

## **10.0 POST ENTRIES**

A post entry entails the correction of all errors found on a SAD that will render it contrary to customs policies and procedures. Post entries can be completed:

- (a) before the payment of duties; and
- (b) after the payment of duties.

### **10.1 Before Payment of Duties**

Requests to modify an assessed SAD shall be done using the prescribed form in ASYCUDA. Any rejection of a request to modify a SAD shall be accompanied by a written reason from the Officer.

- (a) When a modification of the SAD is required, the Declarant shall make the request in the prescribed manner;
- (b) If approved, such modification will be done by the Declarant and a new Assessment notice shall be generated.

- (c) The Examiner shall verify modifications submitted by the Declarant and if acceptable perform a **post entry** operation to reassess the SAD.
- (d) The Declarant shall use the new Assessment Notice to make payment.

## **10.2 After Payment of Duty**

- (a) If the request for modification is approved, the Importer/Exporter shall amend the SAD and ASYCUDA will notify the Officer.
- (b) The Officer shall verify the changes made and if satisfied, validate modification.
- (c) All post entries resulting in a refund shall be processed by the Post Clearance Audit.
- (d) Where the modification of a SAD results in the payment of additional duties, the amount must be paid before goods are released.

## **11.0 CERTIFIED ENTRY**

- (a) The CPC 9040 shall be used for goods previously entered and short shipped and for which no refunds have been claimed.
- (b) The Declarant shall indicate the Customs Reference Number for the SAD on which the goods were previously entered.
- (c) The Examiner shall retrieve the Inspection Report for the SAD referenced on the Certified Entry to verify the accuracy of the claim made by the Declarant. The Report shall be updated to indicate the reference number of the Certified Entry.
- (d) The Examiner shall ensure that a Certified Entry is not repeated for the same short shipment. A repeated claim shall be construed as fraudulent evasion of duties and is liable to a penalty.
- (e) The Examiner shall complete the Inspection Act for the Certified Entry.

## **12.0 CANCELLATION OF A SAD**

- (a) The cancellation of a SAD shall be made using the prescribed form in ASYCUDA.
- (b) A cancellation shall not be approved if:
  - (i) the goods have been exited;
  - (ii) a warehouse SAD has been partially or totally written off;
  - (iii) the SAD is being queried.

## **13.0 REFUND OF DUTIES**

Section 28 (1) of the Ordinance provide for the refund of customs duties.

- (a) A refund may be granted when a Post Entry modification or a cancellation of a SAD reflects an over payment of duties;
- (b) A refund may be claimed on the presentation of the Assessment Notice to the Officer;
- (c) Where applicable, the refund may be reflected in the Declarant or Company's prepayment account; and
- (d) In the absence of a prepayment account a cheque may be issued.

## **14.0 COMPLETING THE SINGLE ADMINISTRATIVE DOCUMENT (SAD)**

- (a) The SAD comprises ONE (1) main form and FIVE (5) subsequent forms which must be completed before assessment as follows:
  - (i) SAD (Main form) and SAD item pages (For multi item SAD);
  - (ii) General Valuation Note;
  - (iii) Item Valuation Note;
  - (iv) other scanned documents; and
  - (v) supplier's invoice
- (b) All ancillary documents relevant to the SAD shall be uploaded therewith.

- (c) Customs shall provide user manuals relevant to the completion and manipulation of the SAD
- (d) The mandatory fields for a SAD shall be highlighted in red.
- (e) The following parts of the SAD must be completed:
  - (i) General Valuation Note: enter total invoice value and freight charges;
  - (ii) Item Valuation Note: input value for the respective items;
  - (iii) Other Attached Documents: input all attached documents codes and reference numbers;
  - (iv) Info. Page: input any additional information about a consignment;
  - (v) Supplier's invoice: upload invoices and input information of the said invoices.
  - (vi) Container: input information if consignment is in a container (FCL)

**Note: The System will not assess SAD until all mandatory fields are completed. See SAD Manual for additional information on SAD processing.**

## Annex 1–Procedure Codes

**Table 1–Inward Declaration Models**

MODEL	DESCRIPTION
IM 4	ENTRY FOR HOME USE
IM 5	TEMPORARY IMPORT
IM 6	RE-IMPORTATION
IM 7	ENTRY FOR WAREHOUSING
IM 8	TRANSIT
IM 9	OTHER IMPORT PROCEDURES
BG 4	NON-COMMERCIAL GOODS ENTERED AS BAGGAGE
NC 4	ENTRY FOR NON-COMMERCIAL GOODS

**Table 2 – Outward Declaration Models**

MODEL	DESCRIPTION
EX1	TEMPORARY IMPORT
EX2	TEMPORARY EXPORT
EX3	RE-EXPORTATION
EX8	TRANSIT
EX9	OTHER EXPORT PROCEDURES



**Table 3 – Extended Customs Procedure Codes (Import)**

<b>CODE</b>	<b>DESCRIPTION</b>
4000	Direct entry for home use
4051	Entry for home use after TI for return in an unaltered state
4052	Entry for home use after TI for inward processing
4070	Entry for home use after warehousing from a private warehouse
4071	Entry for home use after customs warehousing process from duty-free shop
4100	Payment of duties on items previously relieved of duties
4300	Conditional duty exemption
4370	Goods ex-warehouse private entered for use, conditional duty exemption
4371	Goods ex-duty free shop entered for home use, conditional duty exemption
4500	Goods entered under other legislation or enactment relieved of duties
4570	Goods entered ex-private warehouse under other legislation or Enactment
4700	Entry for home use relieved of duties/taxes under Councillors' decision
4770	Goods ex-private warehouse, entered for home use under Councillors' decision
4771	Goods ex-duty free shop entered for home use under Councillors decision
5100	Temporary import for return in unaltered state
5200	Temporary import under other legislation or enactment relieved of duties
6000	Goods re-imported in unaltered state
6010	Re-imported after outright exportation
6022	Re-importation after repairs
6024	Re-importation after exchange
7000	Direct entry for Customs warehousing into a private warehouse
7070	Transfer of goods between warehouses

7071	Transfer of goods from a private warehouse to a duty free shop
7100	Direct entry for customs warehousing into a duty free shop
7171	Transfer of goods from one duty free shop to another
8200	Transshipment within seaport or airport
9000	Direct supplies for ship and aircraft stores
9040	Certified Entry
9043	Payment on items previous relieved of duties under conditional duty exemption
9045	Payment on items previously relieved of duties under other legislation
9047	Payment on items previously relieved under Councillors' decision
9070	Supplies for ship and aircraft from private warehouse
9071	Supplies for ship and aircraft from duty free shop
9100	Goods sold in auction
9200	Destruction of goods before Customs clearance
9370	Destruction of goods after warehousing in a private warehouse
9371	Destruction of goods after warehousing in a duty free shop

**Table 4 – Extended Customs Procedure Codes (Export)**

<b>CODE</b>	<b>DESCRIPTION</b>
1000	Direct permanent import

1021	Permanent export after temporary export for return in an unaltered state
1022	Permanent export after temporary for outward processing
2100	Temporary export for return in an unaltered state
2200	Temporary export for outward processing
2300	Temporary export for repairs
3000	Direct re-exportation
3051	Re-export after temporary import
3052	Re-export after Customs inward processing
3070	Re-export after warehousing from private warehouse
3071	Re-export after Customs warehousing procedures from duty free shop
8100	Through transit from one office of entry to another port of exit
8200	Transshipment within seaport or airport
9000	Direct supplies for ship and aircraft stores

APPENDICES: Declaration Processing Flowcharts

