



**St Helena  
Government**



# ST HELENA, HM CUSTOMS & EXCISE



## **GOODS EXAMINATION STANDARD OPERATING PROCEDURE**

<b>Originator Name:</b>	<b>St Helena Customs and Excise</b>
<b>Unit:</b>	<b>ASYCUDA World Project Unit</b>
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### **Version History**

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## **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 Procedures (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 SOP 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 SOP 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/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 accepted by the Officer and contains his signature.
- (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) **Customs locker:** a storage area for with-held goods.
- (f) **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;
- (g) **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.
- (h) **Duty:** includes any tax or surtax of customs or excise authorised by an enactment.
- (i) **Goods:** means all kinds of moveable or removable property, including animals;
- (j) **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.
- (k) **SAD:** is a Single Administrative Document, also known as the Entry, prepared by an Importer or Exporter 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
  - (iii) 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.

- (m) **With-held goods:** Goods which has been detained by customs pending the requisite clearance process.
- (n) **With-held receipt:** An official receipt issued by Customs detailing the goods withheld by the organisation.
- (o) **Inspection Act:** A document in ASYCUDA to record examination findings.
- (p) **Classification:** the tariff number assigned to an individual imported good according the Harmonised System.
- (q) **CPC code:** A code used on the SAD to indicate to customs how the goods are to be treated.
- (r) **Withheld locker:** An area identified by Customs for the storage of withheld goods.
- (s) **Withheld ledger:** A book used to record the receipt and delivery of Withheld goods.

### **3.0 EXAMINATION PROCEDURE:** General Aspects

- (a) All restricted articles must conform to the legislative provisions regarding their importation and exportation.
- (b) All applicable import and export licences must be obtained before the goods are imported into or exported from the country.
- (c) 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.
- (d) 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.
- (e) Commercial cargo imported or exported in passenger's baggage shall be cleared in the same manner as commercial cargo reported on a manifest.
- (f) Section 7(3) of the Ordinance specifies that:  
 "No goods that are subject to the control of the Customs shall be moved or interfered with except in accordance with the provisions of this Ordinance".
- (g) Section 11(1) says in part that:  
 "Whenever required to do so by any Customs Officer, and at his own expense, the owner or his agent shall—  
 (a) bring any package to the proper place for examination by a Customs Officer and open and unpack such package;  
 (b) repack, on completion of the inspection, and remove such package to the proper place of deposit".

- (h) Section 11(2) indicates that:

“Subject to section 30 of this Ordinance, packages shall not be opened except in the presence of a Customs Officer and, where practicable, the owner or his agent”.
- (i) Section 11(3) states that;

“All imported goods shall be liable to examination by a Customs Officer, notwithstanding the passing of any entry made in respect of them”.
- (j) Section 13(1) indicates that:

“Subject to subsection (4), the Collector may order the sale by public auction of any goods remaining at a customs area after a period of twenty-eight days from the date of landing, but no sale shall take place until notice of such sale has been publicly advertised at least seven days prior to the sale”.
- (k) Section 20 states that:

“All dues payable under this Ordinance shall be calculated and paid in accordance with the tariff in force at the time of importation or exportation of the goods, except in the case of goods entered for warehousing”.
- (l) Section 21(4) indicates that:

“A Customs Officer may require any person concerned with the importation of goods to furnish in whatever manner he may direct—

  - (a) such information or documents which, in his opinion, are necessary for a proper valuation of the goods; and
  - (b) such information and evidence in support of any declaration relating to the goods as he may deem appropriate”.
- (m) Section 21(5) requires that:

“If any person to whom a direction is given under subsection (4) fails to comply with any requirement of it, and the Collector is not satisfied that the value declared accurately reflects the open market value of such goods, the goods may be detained and the Collector may—

  - (a) substitute the declared value with a valuation which, in his opinion, accurately reflects the actual market value of such goods, and all dues thereon shall be accordingly chargeable”;
- (n) Section 22 points out that:

“Where the invoice cost of any goods is expressed in a currency other than St. Helena pounds or pounds sterling, the Collector may fix the rate at which the invoice cost shall be converted for the purposes of this Ordinance, but in so doing shall have regard to current international exchange rates”.

- (o) Officers shall conduct all examinations in a professional manner.
- (p) The Officer shall withhold all goods found to be contrary to the details of the declaration or to the laws of St. Helena.
- (q) Goods shall be withheld using the approved “Withheld” receipt.
- (r) The original of the “Withheld” receipt shall be issued to the Declarant/Agent.
- (s) Withheld goods shall be stored in the area specifically identified to store this category of goods.
- (t) Withheld goods shall be correctly labelled with the duplicate copy of the “Withheld” receipt attached.
- (u) The details of the withheld shall be recorded in the Withheld ledger.
- (v) The withheld receipt shall be signed by the Declarant/Passenger and Officer.
- (w) Commercial goods found in passenger bags shall be dealt with similar to commercial goods.
- (x) Omitting to declare a dutiable item on the Customs declaration or the St. Helena Customs Declaration In Excess of Duty Free Allowance form may constitute an attempt at evade the payment of duties.
- (y) Any goods for which there may be an attempt to evade the payment of the requisite duties may be subject to seizure.

#### **4.0 EXAMINATION PROCEDURE: Commercial goods**

##### **Declarant/Examiner**

- (a) A SAD for the imported commercial goods shall be assessed in ASYCUDA.
- (b) The requisite duties for the imported goods shall be paid or a bond instituted to cover the duty liability.
- (c) A SAD or Assessment Notice shall be presented as a declaration of the goods to be examined.



- (d) All goods shall be examined to ascertain among other things:
  - (i) the country of origin or place of export;
  - (ii) classification;
  - (iii) valuation;
  - (iv) piece count;
  - (v) CPC code;
  - (vi) Extended and Additional CPC codes; and
  - (vii) Conduct a documentary check.
- (e) The Declarant/Agent shall present all goods identified by the Officer for examination.
- (f) The Declarant/Agent shall open all packages for examination as requested by the Officer.
- (g) The Declarant/Agent shall answer all questions made by the Officer that are relative to the examination of any goods.
- (h) The Declarant/Agent shall sign all issued Withheld receipts.

**Officer**

- (a) The Officer shall use the information submitted on the SAD or Assessment Notice to locate the requisite entry in the system.
- (b) The examination shall verify the details of the SAD and support documents.
- (c) All goods that indicate any inconsistency with the details of the SAD shall be withheld pending Customs clearance.
- (d) The Declaration's Inspection Act shall be completed outlining the examination findings.
- (e) All examination discrepancies shall be corrected with a post entry.
- (f) Items with discrepancies shall be withheld pending customs clearance.
- (g) In cases where the shipment to be withheld is too large it should be locked in the container.
- (h) The reason for withholding the goods shall be stated on the withheld receipt.
- (i) The Officer shall label all withheld goods according to the withheld receipt issued.
- (j) All goods with the same withheld receipt shall be stored in the same location of the locker.

- (k) The Officer shall record all withheld goods in the Withheld ledger.
- (l) The Officer shall record the means of clearance for all withheld goods.

#### **4.1 Bill of Sight**

##### **Declarant**

- (a) The Declarant may, in the absence of authentic invoices, request that the value of a good be determined by the use of a Bill of Sight.
- (b) The Importer shall provide all necessary information available to assist with the determination of the good.
- (c) The proper invoice shall be submitted to customs immediately as it becomes available.
- (d) The submission of the true invoice shall be used to established if additional duties customs are payable to customs or if a refund is applicable to the Importer.
- (e) The Bill of Sight shall be scanned in the system as a replacement for the invoice.
- (f) The Declarant shall sign the Bill of Sight as a declaration to customs.

##### **Customs**

- (a) The Bill of Sight shall be used as a last resort to effectuate the payment of customs duties.
- (b) The Bill of Sight values shall generally be determined with the assistance of a senior and junior officer.
- (c) Any additional information supplied by the Importer may be used to assist with the determination of the price.
- (d) The Bill of Sight must be signed by the two examining officers.

#### **5.0 EXAMINATION PROCEDURE: Non Commercial Items.**

##### **Passenger**

- (a) The Passenger shall present all pieces of baggage for examination when required to do so by the Officer.
- (b) All dutiable goods shall be declared on the St. Helena Customs Declaration In Excess of Duty Free Allowance form.
- (c) The relevant duties shall be paid on all dutiable items.

- (d) The BG4 shall be used to collect duties on non-commercial items.
- (e) Items shall be detained by customs where the passenger does not pay the applicable duties.
- (f) The passenger is responsible for valuing the imported items. Proof of the imported value shall be submitted by the importer when required to do so.
- (g) Where possible, a sale receipt shall be used to verify the value of the imported goods.
- (h) The passenger shall be issued with a withheld receipt for all goods being withheld.
- (i) The passenger shall sign the withheld goods receipt as an indication that customs has withheld the goods.
- (j) The passenger shall sign the withheld book as having received the withheld goods.

### **Customs**

- (a) When required, all passenger baggage shall be examined to ascertain the quantity and value of dutiable goods or any goods contrary to customs regulations.
- (b) The BG4 shall be used to collect the duties on imported items in passenger baggage except commercial goods.
- (c) A withheld receipt completed in the prescribed manner shall be issued for all withheld goods.
- (d) All withheld goods shall be recorded in the withheld ledger.
- (e) The ledger shall indicate the date and means the withheld goods was cleared.
- (f) The withholding officer is responsible for putting the withheld goods in the locker.

### **EXAMINATION PROCEDURE: Non Commercial Items Packages**

#### **Importer**

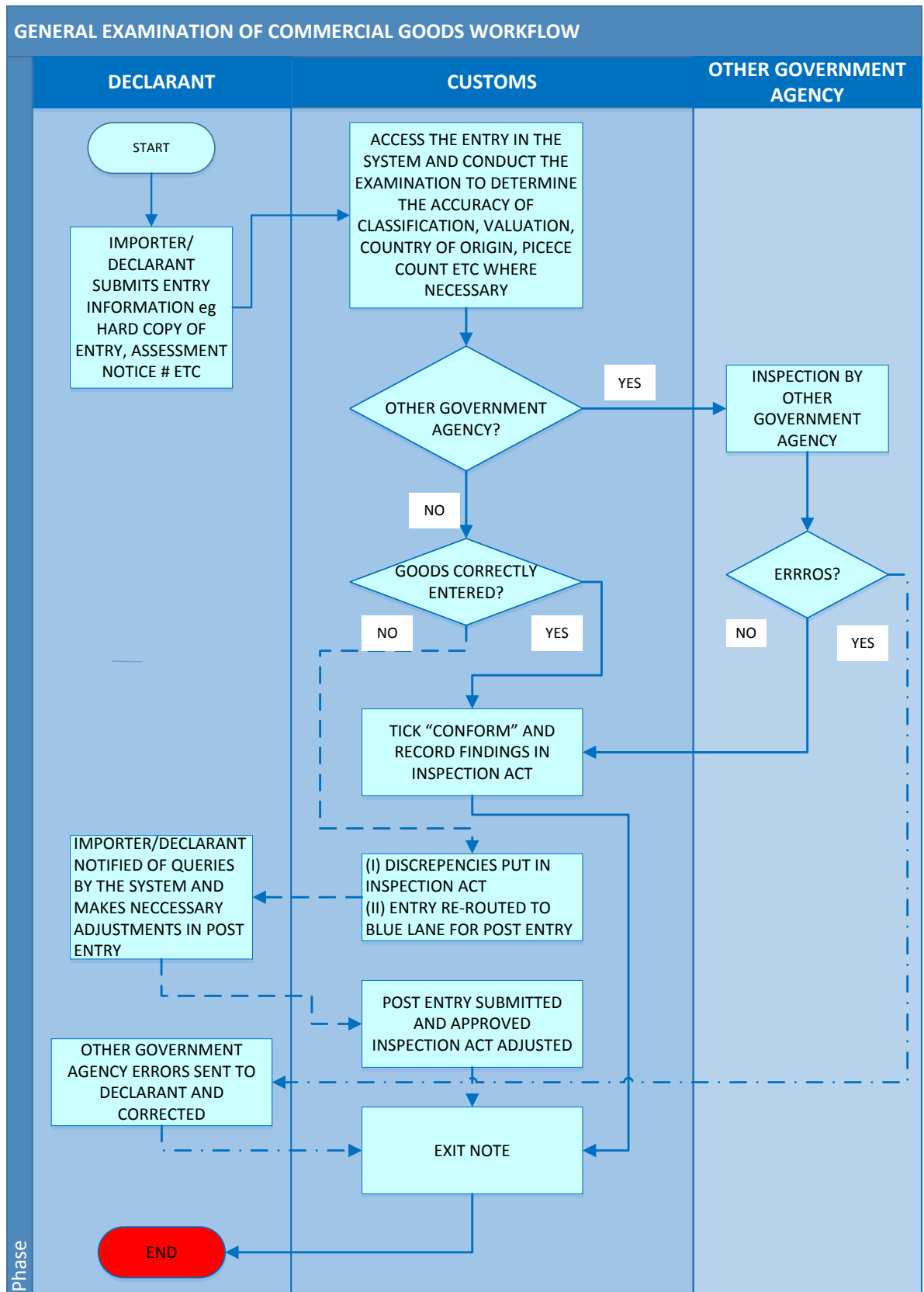
- (a) The Passenger shall present all pieces of cargo for examination when required to do so by the Officer.

- (b) All dutiable goods shall be declared on the Simplified SASD.
- (c) The Simplified SAD shall be completed by the Importer.
- (d) The relevant duties shall be paid on all dutiable items.
- (e) The NC4 shall be used to collect duties on dutiable items in the imported packages.
- (f) The Passenger is responsible for valuing the imported items.
- (g) Goods for which applicable duties are not paid shall be withheld by Customs.
- (h) The Withheld receipt shall be signed by the Passenger and Customs Officer.
- (i) The Withheld book shall be signed by the Importer when clearing the withheld packages.

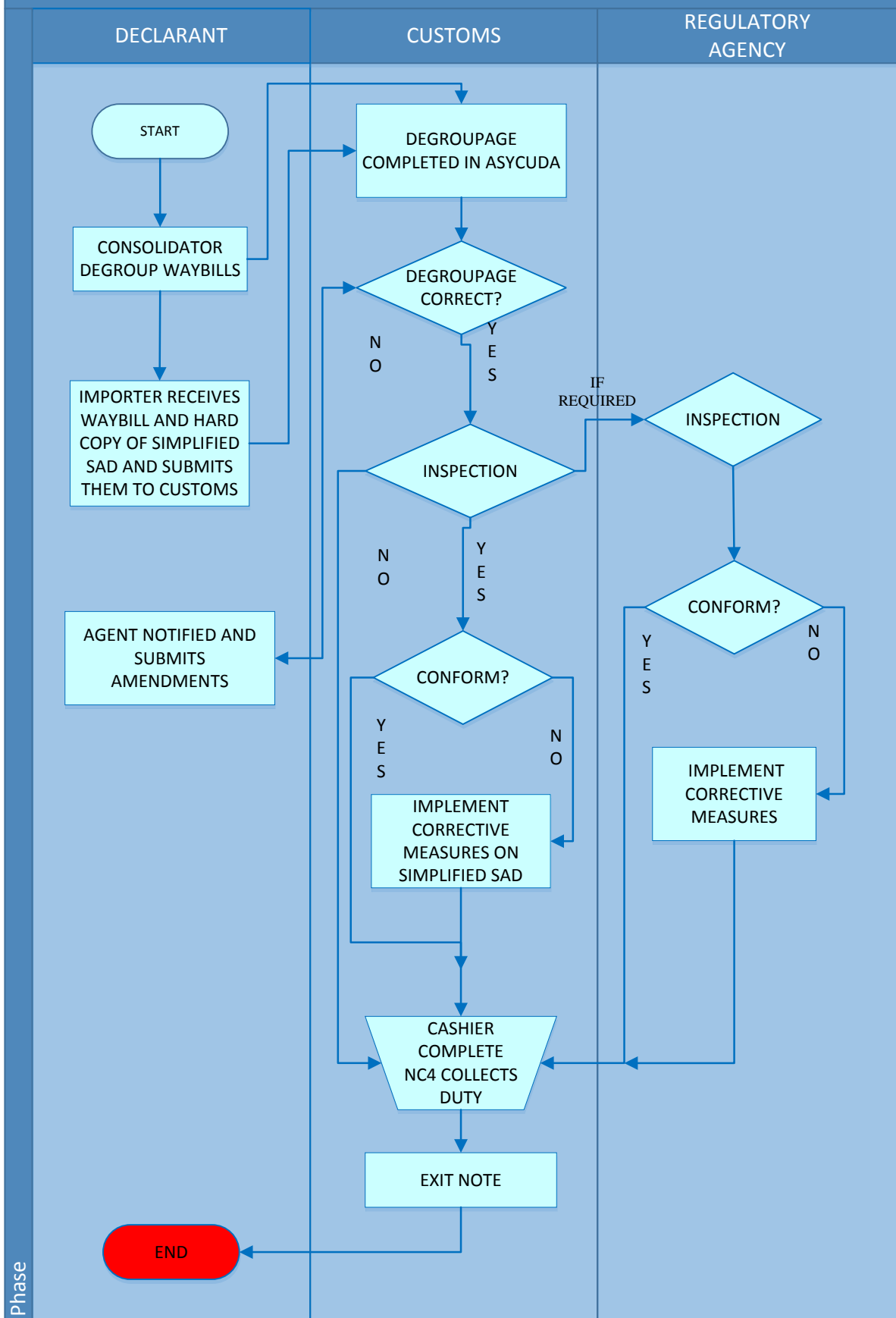
**Customs**

- (a) The NC4 shall be used to collect the duties on non-commercial items.
- (b) All non-commercial dutiable items for which duties are applicable and not paid shall be with-held by Customs.
- (c) A With-held receipt shall be issued for all withheld items.
- (d) All withheld items shall be recorded in the Withheld Ledger.
- (e) All withheld goods shall be appropriately labelled with the duplicate of the Withheld Receipt.
- (f) The withholding Officer shall be responsible for storing the withheld goods in the Withheld locker.

# PROCESSING NON-COMMERCIAL GOODS WORKFLOW



# NON COMMERCIAL DECLARATION PROCESS



HM CUSTOMS

RECEIPT NO:



CUSTOMS WITHHELD RECEIPT

Consignee Name : .....

Address .....

.....

Manifest #..... Nbr of Pkgs.....

Reason for withholding goods : .....

.....

.....

Mode of Transport..... Location of goods .....

Marks & numbers of pkgs.....

.....

Commodity code..... Country of Origin.....

Gross mass.....

Supplementary Units.....

Date.....

*Passenger Signature*

*Officer Signature*

.....

.....



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## ST HELENA CUSTOMS DECLARATION FOR NON COMMERCIAL GOODS



To be Used For Only Personal Effects and Non Commercial Goods				
<b>WARNING: a false declaration can render you liable to prosecution and/or your goods liable to forfeiture</b>				
Exporter/Shipper	Waybill Number:			
	Customs Office:			
	Registration:			
	Date of Departure:		Loading Port:	
Consignee/Importer	Date of Arrival:		Transport mode:	
	Name of Vessel:		Voyage:	
	Line Number:			
	WayBill Type:			
No & Type of packages:	Freight charge & values declared			
Gross Mass (kg):	Freight:			
Cubic Measurements:	Customs value:			
Goods location:	Description:			
<b>Particulars of Declaration by Importer / Exporter or Declarant</b>				
Contents of Packages	Customs value	Commodity Code	Weight (kg)	Supl. Qty
I, the undersigned, ----- do hereby declare that the above particulars are true and correct.				
Dated this -----day of -----20 -----		Examination Required: YES / NO		
----- <i>Importer/Exporter</i>		----- <i>For Collector of Customs</i>		
<b>For Official Use only</b>		<b>Examination results: Conform / Not conform</b>		
Contents of Packages	Customs value	Commodity Code	Weight (kg)	Supl. Qty
----- <i>Examinations Officer</i>		----- <i>For Collector of Customs</i>		





