

## **HOW TO COMPLETE THE CUSTOMS DECLARATION (IMPORT/EXPORT) FORM C-100 (SINGLE ADMINISTRATIVE DOCUMENT- SAD)**

The following is a brief guide for completing the Single Administrative Document (SAD).

A "goods declaration" must be made to Customs for all goods and merchandise being imported into or exported from Belize. With the exception of some goods carried as passenger's baggage or some postal parcels, the declaration should be made using the prescribed Customs Declaration (Import/Export) Form C-100 (SAD).

Details of exceptions can be obtained from Customs & Excise.

It is very important to understand that the lodging of a declaration by an importer or declarant indicates that the person concerned is declaring the goods in question for the Customs procedure shown on the document. In doing so, the declarant is accepting responsibility under the law for:

- a) The accuracy of the information given in the declaration;
- b) The authenticity of the documents attached to the declaration;
- c) The observance of all the obligations necessary under the declared procedure.

Even though there is a brief pre-printed declaration on the form as to the accuracy of the information it contains, the action of signing the document and presenting it to Customs indicates a full acceptance of all responsibilities.

The form should be completed using a typewriter or a computer but may be filled in legibly by hand in ink using capital letters.

There should be no erasure or overwriting on the forms. Any alterations should be made by crossing out the incorrect text and placing the correct text at the side of or above it. Alterations made this way must be initialed.

The form must be signed before being presented to Customs. Customs may also require that a new form be completed if the original is considered to be illegible.

The relevant codes needed for completion of the SAD are provided.

A minimum of five copies of the COMPLETED FORM must be submitted to Customs.

## **Customs Procedure Codes (CPC)**

The CPC is two-part alpha-numeric code that defines the type of declaration and the procedure to be applied. The first part is the Regime Code, made up of a letter and a number and corresponds to the different Customs Regimes listed below:

- C4 Clearance for Home Use
- C5 Temporary Importation
- C6 Re-Importation
- C9 Goods imported under Special Procedures
- R3 Re-Exportation
- S7 Suspense or Warehouse Procedures
- E1 Exportation
- E2 Temporary Exportation

The second part of the CPC consists of two digits and identifies how the goods are to be processed within the regime e.g. whether the goods are relieved of duty. Examples of complete CPCs are:

- C400 Direct entry for home use
- R304 Goods transshipped/re-exported from Queens Bonded Warehouse

Details of the information to be provided on the form will now be explained. The Customs Declaration Form C-100 is divided into two parts namely the Heading and the Item Segment. Boxes 1 - 21 refer to the Heading and boxes 22 - 37 refer to the Item Segment.

### **I HEADING SEGMENT**

#### **1. Importer/Exporter (Name/Address)**

a) Importer: Enter the full name and address of the Importer. The importer is the owner of the goods or any other person having a beneficial interest in the goods at any time between importation and clearance by Customs.

b) Exporter: Enter the full name and address of exporter, the person or company supplying the goods to the customer overseas.

c) Code: Enter the Importer/ Exporter code as assigned by Customs. If you are a new importer you should apply to the Comptroller of Customs for an

Importer/Exporter code. (See Annex)

## **2. Consignor/Consignee (Name/Address)**

a) Consignor: Enter the full name and address of the consignor. This is the first person or company selling the goods under a contract of sale. Otherwise it is the person or company owning the goods immediately prior to their importation.

b) Consignee: Enter the full name and address of the person or company to which the goods are consigned. If the consignee is not known at the time of departure of the goods, enter the name and address of the person responsible for taking delivery of the goods at destination.

## **3. Declarant**

Enter the name and code of the person authorized to complete the declaration on behalf of the importer/exporter. If the importer or exporter is the person completing the declaration, the importer/exporter must enter the code that indicates that the declarant is the SAME AS THE IMPORTER/EXPORTER. This code is "1".

## **4. Consignee**

Where the person or company shown in box 1 is importing goods on behalf of the consignee, the latter's full name and address must be shown in box 4. Therefore if Importer A imports goods on behalf of an individual or organization B, then Importer A is entered in Box 1 and the individual or organization is entered in Box 4. In an Export or transshipment declaration, this box is left blank.

## **5. Regime**

Enter the two (2)-digit code indicating how the declaration is to be treated, i.e. for clearance for home use-C4, for export-E1. (See Customs Procedure Codes)

## **6. No. of pages**

Enter the total number of pages forming the declaration, e.g. if there is one Primary Sheet and one Continuation sheet, the figure 2 should be entered for a total of two pages.

## **7. No. of Items**

Enter the total number of Tariff items being declared including those on the

continuation sheet. Please note that only 97 items can be entered on any one declaration (i.e. Primary Sheet and continuation sheet). It is important that declarants group similar items.

### **8. Total no. of packages**

Enter the total number of packages being declared (in figures) as per Transport Documents (BOI, AWB, etc.)

### **9. Port (Import/Export)**

a) Import: Enter the code for the port where the goods enter the country.

b) Export: Enter the code for the port where the goods are leaving the country.

### **10. Date Reported**

Enter the date of arrival (or departure for Exports), for the 'means of transport'. Format of the date should be as follows: dd/mm/yy.

### **11. Cur. / Exch.**

Enter the last selling rate by sight draft as published by the Comptroller before the goods are declared. Enter the three-character currency code in the left-hand side of the box and enter the rate in the right-hand side.

### **12. Transport document**

Enter the Bill of Lading, Cartnote, Motor Vehicle Temporary Permit, or Airwaybill number. The number of the document should be prefixed by the codes, i.e. B/L in the case of a Bill of Lading; AWB in the case of Airwaybill; C/N for Cartnote; P/P for Parcel Post and MVP for Motor Vehicle Temporary Permit.

### **13. T.O.P. (Terms of Payment)**

Enter the code for the method of payment between the importer and supplier for this transaction, e.g. CSH for cash or Cheque (see Terms of Payment Codes on Page 23). In the case where a Letter of Credit for a specified time is used, the entry should be as follows

LTC-30 in the case of a 30 day Letter of Credit  
LTC-90 in the case of a 90 day Letter of Credit  
LTC-120 in the case of a 120 day Letter of Credit

#### **14. C.O.C. (Country of Consignment)**

Enter the code for the country from where the goods were dispatched. This is not necessarily the country of origin of the goods. (See Country and Currency codes)

#### **15. Container(s) No(s).**

Where applicable, enter the marks and/or number(s), which identify the container(s), case(s) etc. in which the goods have been transported.

#### **16. Means of Transport/Rotation**

a) Means of Transport: Enter the name or number of ship, airline, truck, etc. used to convey the goods, i.e. M.V Hybur Trader or TA 410 for Taca Aircraft etc.

b) Rotation: Enter the rotation number of the vessel in the right hand corner of the box. This is the number allocated by Customs to identify the voyage or flight. If the goods were transported by land, the means of transportation is overland.

#### **17. Mode of transport**

Enter the code for the method of transport used for the carriage of goods. (See Transport Codes on Page 20)  
i.e. 02 - Road Transport

#### **18. Nationality**

Enter the code of the country in which the means of transport (vehicle/vessel/aircraft) is registered.

#### **19. Account Holder**

This box is designated for future use to be defined by Customs.

#### **20. Preceding Document**

In some transactions it is necessary to make reference to a preceding declaration, i.e. in the case of a re-exportation, where a previous Bonding declaration number has to be quoted. Enter the declaration number for any preceding documents in this box (#20). The following format must be adhered to when entering the preceding declaration information:

BZ-980331-C4-R22345  
BZ office code where previous declaration was processed  
98 year  
03 month  
31 day  
C4 Regime code of the previous declaration  
\*R Registration Series Letter  
22345 Registration number of the previous declaration

Not included in the original document

## **21. Additional Information**

This box provides space on the declaration to give details for which there is no specific box and is used for such information as warehouse names, authorizations, explanations, duty exemptions, etc.

### **Examples:**

a) Format for warehouse names:

- i) QB-WHSE for Queens Bonded warehouse
- ii) TA-WHSE Taca warehouse
- iii) MJ-WHSE Amerijet warehouse
- iv) PT-WHSE Belize Port Authority warehouse

For other Private Warehouses, there is a list of warehouse abbreviations available at Customs.

b) **Duty exemptions format:**

- i) REF.DE 34
- ii) REF.IDE-6026/\*\*/99(\*\*\*)
- iii) REF.BELTRADE-2025/\*\*/99(14)
- iv) REF. CARICOM

## **II ITEMS SEGMENT**

### **22. Description of Goods**

Enter the normal trade description of the goods as specified in the National Tariff, to enable immediate and unambiguous identification and classification.

### **23. CPC (Customs Procedure Code)**

Indicate the Customs Procedure Code (CPC). This code identifies the treatment to be applied to the goods forming an item on the Customs Declaration (see CPC codes in the annex). This code may be different from one item to another, depending on the exemptions applied on the goods imported. The first two characters of the CPC code (e.g. C4) must be the same for all items on the declaration.

**WARNING: THE USE OF A CPC CONSTITUTES THE NECESSARY FORM OF DECLARATION HERE AND THE DECLARANT WILL BE HELD RESPONSIBLE UNDER THE LAW, IF THE GOODS AS DECLARED ARE NOT ELIGIBLE FOR TREATMENT UNDER THE CPC ENTERED.**

### **24. Commodity Code**

Enter the tariff heading identifying/classifying the goods on the SAD.

### **25. COO/COD (Country of Origin / Country of Destination)**

a) Import (COO): Enter the code for the country where the goods were produced or manufactured.

b) Export (COD): Enter the code for the country to which the goods will be ultimately delivered.

### **26. Net Mass**

Enter the net weight of the goods in pounds (lb.), i.e. the weight of the goods including any packing normally going with them to a buyer in a retail sale.  
Gross Mass

Enter the gross weight of the goods in pounds (lb.), i.e. the weight of the goods as shown in Box 26 together with any additional packaging material used to transport the goods to the importer's premises. For vehicles, the gross weight is the GRVW.

### **27. Supp. Qty**

Ordinarily the quantity specified against each item in the tariff is pounds (lb.) and the item weight will have been declared in box 26. When a further unit of quantity is shown against the commodity code (e.g. number of gallons, number of coconuts, etc.) for the item in the tariff, a supplementary or additional quantity code must be entered. e.g. tariff heading for coin or disc operated record players.

The tariff requires that this item be classified in pounds and numbers. Therefore the weight in lbs. must be entered in Box 26 and the number of units in Box 28.

The tariff will indicate if a second or supplementary quantity must be declared in addition to the net weight.

### **28. Agreement Code**

This box is designated for future use to be defined by Customs.

### **29. Customs Value**

Enter the value of the goods in Belize dollars. The value should include freight, insurance and any other charges applicable to the goods prior to the calculation of duties and taxes. A worksheet must be completed detailing every item that has been declared on the SAD.

### **30. License No.**

Enter the license number(s) presented in support of the item(s) declared.

### **31. Type of Pkgs.**

Enter the code for the description of the package(s). (see Package codes)

### **32. No. of Pkgs.**

Enter the number of individual packages (in figures).

## **III. DUTIES AND TAXES**

These boxes are provided to show the basis and method of calculation of the duties and taxes payable and must be completed with a line for each type of duty/tax. The format for completion of the boxes is described and illustrated below.

### **33. Other charges**

Enter in this box the codes to identify charges other than those applicable at item level; the charges referred to, are NOT duties and taxes. At present the charges to be entered are Warehouse rent and Re-packing fee.

### **34. Total taxes this declaration**



Use this box to show the total of all monies due on this declaration.  
e.g.

Type	Code	\$
ID	01	339.00
RRD	03	133.90
ST	09	117.83
SF	12	267.90

### **35. Total Duties**

Enter the total duties calculated.

### **36. Declaration/Signature**

Carefully read the Declaration. Enter the original hand written signature of the importer/declarant and the date where indicated.

In signing the Customs Declaration, the Importer/Exporter or his representative is making a legal declaration indicating that the details shown on the form and any continuation sheet are true and complete and that the requirements of any legislation have been met.

**WARNING:** Any person who makes or causes to be made any false declaration in relation to the Customs Document is liable to heavy penalties and/or imprisonment.