

Instruction for completion of the Single Administrative Document (SAD)

INTRODUCTION

ASYCUDA is an acronym for Automated System for Customs Data. It is a Computerized Customs management system developed in Geneva by the United Nations Conference on Trade And Development (UNCTAD), to assist countries in improving clearance of goods, increasing Government Revenue and providing fast and accurate external Trade Statistics.

The system modules consist of Declarations, Manifests, Accounting procedures, Warehousing and Import/Export Licenses.

ASYCUDA employs the use of the Single Administrative Document (SAD), which replaces the various Customs Entry Forms of the past. It comes with an advanced configuration system, which facilitates the management of an integrated National Customs Tariff irrespective of its structure, along with the fully automated calculation of all associated duties and taxes. The Customs Administration is able to define the mandatory and conditional data elements, the structure and the format such data should take (Numeric, Character, etc.), and the specification of validity checks that will be performed against it. Many of the modules such as the tariff functions provide on-line query facilities.

The Customs and Excise Department is responsible for collecting a large percentage of the Government's revenue and it is of paramount importance that the department functions efficiently in order to maximize revenue collection and decrease delays to the trade community.

ASYCUDA facilitates the following:

- Minimize delays in Customs clearance through simplification of procedures
- Increase revenue through more efficient calculation of duties and taxes
- Proper management of Development Exemptions

- Timely and more accurate production of Trade and Financial statistics.

SIGNATURE OF THE "DECLARANT"

The Importer or his/her authorized Declarant must sign the declaration.

A written authority with specimen signature must be submitted to the Comptroller of Customs before an individual or declarant can sign on behalf of an importer.

The Comptroller of Customs may request verification of an agent's authority at any time.

IN SIGNING THIS BOX A LEGAL DECLARATION IS BEING MADE THAT THE DETAILS SHOWN ON THE FORM AND ON ANY CONTINUATION SHEETS ARE TRUE AND COMPLETE AND THAT THE REQUIREMENTS OF ANY LEGISLATION HAVE BEEN MET.

ERRORS ON THE CUSTOMS DECLARATION

The Customs Declaration (Entry) or "goods declaration", is a legal document and as such, due care must be given to complete the details on the document as correctly as possible.

When the declaration is lodged with Customs it is first vetted or examined by a Vetting Officer to ensure that it is properly prepared. If the Officer detects any omissions or errors, the declaration is not accepted and is returned to the importer/declarant for correction.

If the Officer is satisfied, the declaration is passed to the Input Officer/Data Entry Operator to enter the data into the Computer.

If errors are found during this stage, the Data Entry operator continues to capture the data as far as possible. Certain data on the declaration is considered as mandatory input. That is, if during inputting of a declaration a box is not completed and is mandatory for the continuation of the inputting, processing of the declaration will not be possible so the computer will not allow further inputting.

Properly completed declarations once registered, are distributed to Invoice Inspectors for verification of classification, duties and

mathematical computations.

Additional errors found during checking of the declaration are listed on the Customs Query Notice. The Query Notice is the authority for amendment of data by the Invoice Inspector. The Query Notice is returned to the Importer/Exporter along with copies of the SAD for correction. Note that no modifications can be done to the original Declaration since this is withheld by Customs.

Once returned to customs, the Query Notice forms part of the original declaration.

If the Invoice Inspector finds no errors, the declaration is then assessed. An Assessment Notice is printed and the declaration is ready for payment of duties/taxes.

CONTINUATION SHEET

This sheet is a continuation of the Item Segment. A Primary Sheet can accommodate only six items. Where the declaration consists of more than six items, Continuation Sheet(s) must be completed for the additional items (See Annex B).

On the Continuation Sheet, the item numbers must be sequential, starting with item seven.

NOTE: THERE CAN BE SEVERAL CONTINUATION SHEETS TO A PRIMARY SHEET.

A Declaration has a maximum of 97 items. If there are more than 97, a new declaration must be submitted for the additional items.

REGISTRATION

All declarations are Registered and Assessed prior to payment of Duties/Taxes. Registration is the means by which the declaration becomes legally recognized by Customs. A Registration number is issued by the system and the declaration is filed by this number.

PERFORATOR

A Perforator will be used to validate the declaration and supporting documents with the assigned Registration Number. A sample is attached at Annex D showing a perforated Declaration.

NOTE: The Mechanical Stamp will no longer be use to validate the declaration with a registration number.

RECEIPT FOR PAYMENT OF CUSTOMS DUTIES AND TAXES.

In April 2000, a new form of Receipt was introduced. (See Annex). This receipt is printed using a Slip Printer.

For payment of duties/taxes on Declarations, this receipt is printed behind the Original, the Release Copy and the Importer/Exporter's Copy.

For payment of duties/taxes on Non-Declaration transactions (e.g. Guard Fee Deposit), the receipt is printed on triplicate paper and the original issued to the importer/exporter.

NOTE: The Mechanical Customs Stamp is no longer used as proof of payment on Declarations.

Importer/Exporters are asked to ensure that their Declarations show proof of payment in the form of the Slip Printer Receipt printed on the reverse of the declaration or that they are issued a Slip Printer Receipt for any other transactions.