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MONTSERRAT

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CUSTOMS DECLARATION PROCEDURE IMPORT/EXPORT DECLARATION

I. Objective

To establish all required operations involved in processing and assessing a General Declaration in an electronic environment.

II. Scope

The present procedure will be utilised and applied throughout Montserrat.

III. Responsibility

The implementation of this procedure is the responsibility of all persons having a role in International Trade.

IV. Legal Basis

- Customs Control and Management Act, Chapter 4 and 5
- Any other enactment related to the importation of cargo into or exportation of cargo out of Montserrat

V. Procedures

A GENERAL

- The Single Administrative Document (SAD), also known as the Entry, is a Declaration by the Importer or Exporter of the cargo and certifies that the particulars are true and accurate.
- All completed e-Declarations must be transmitted through the Customs and Excise System.
- The Declarant is required to self-assess the e-Declaration using the Customs and Excise System (ASYCUDA World).
- *E-Declarations* can be stored on the Customs and Excise System (ASYCUDA World) anytime in advance of the registration of the Manifest.
- *E-Declarations* can be assessed on the system anytime after registration of the Manifest.

- Commercial cargo imported in passenger's baggage must be declared in the same manner as cargo reported on a cargo manifest.
- Returning Nationals (Diplomats) and Expatriates and technical workers on work permits must attend an interview to determine their eligibility of concessions with the Proper Officer prior to a Declaration being submitted on their behalf.
- Inwards Declarations shall be in the following types:
 - a. Home consumption:
 - b. Temporary importation
 - c. Re-importation
 - d. Simplified declaration
 - e. Warehousing
 - f. Transit

Please note that suspense procedures such as warehousing transit and transshipment are defined in the 'Suspense Declaration Procedure'.

- Outward e-Declarations can be stored and assessed on the system on any day of the week at anytime. The Outward Manifest is compiled after Declarations for all cargo intended for shipment on the particular ship or aircraft have been submitted.
- Commercial cargo exported in passengers' baggage must be declared in the same manner as cargo exported on a cargo manifest.
- Outward Declarations shall be in the following types:
 - a. Export
 - b. Temporary export
 - c. Transshipment
 - d. Re-exportation

N.B. The Carrier is required to transmit the Outward Manifest through the Customs and Excise System (ASYCUDA World) within twenty-four hours to departure of the aircraft or ship.

APPROVALS FROM REGULATORY AGENCIES

Declarant

The Declarant must ensure that all necessary permits/approvals/licences have been obtained from Regulatory Agencies for each declaration prior to transmitting the e-declaration to Customs and Excise.

Regulatory Agencies

Regulatory Agencies will access digital specimens of approval forms, permits and licences available on the system and complete, print and sign these forms as applicable.

B DESCRIPTION OF THE PROCEDURE

1. SELF-ASSESSMENT OF THE DECLARATION

Declarant

The Declarant must access the Customs and Excise System to input the required information for the Declaration. At the end of the data entry process, the user should carry out the consistency checks available in the system.

Once consistency checks are complete, the Declarant must ASSESS the completed Declaration using the Customs and Excise System.

The assessed Declaration has legal value.

Before requesting Assessment the Declarant must ensure that all data is complete and correct.

After the declaration is assessed, the system will display a Declarant Reference, a Lodgement Number and an Assessment for the Declaration as a confirmation of positive allocation of data into the system.

The following shows the particulars of the Declaration Reference:

Where:
 YYYY Year
 PLACE Customs Office Code
 DECOD Declarant Code
 Declarant Reference
 Number Declarant own Reference Number

The following shows the particulars of the Lodgement Number:

YYYY C 123 DDMMYY HR: MIN

Where:
 YYYY Year
 C Customs Series Number
 123 Sequential Number
 DDIMMIYY Date of Registration
 HR: MIN Time of Registration

The following shows the particulars of the Customs Assessment Number:

YYYY L 103 DDMMYY HR: MIN

Where:

YYYY	Year
L	Customs Series Number
103	Sequential Number
DD/MM/YY	Date of Registration
HR: MIN	Time of Registration

2. PAYMENT OF THE DECLARATION

Declarant

- 2.1 Print the Assessment notice(s). Payment of duties and taxes on e-Declarations can be done at the Entry Processing Unit.
- 2.2 The Declarant must present to the Customs Cashier the Assessment notice(s) and pay the exact amount assessed.
- 2.3 The Customs Cashier will input all payments into the Customs and Excise System (ASYCUDA World) by means of the Accounts module.

Customs Cashier

- 2.4 The Customs Cashier must access the cashier module of the Customs and Excise System (ASYCUDA World).
- 2.5 The Customs Cashier must input the required information in the receipt form and the System will display the amount to be paid.
- 2.6 The Customs Cashier, after verifying the amounts paid by the customer, must validate the payment in the Customs and Excise System (ASYCUDA World).
- 2.7 Additional payments e.g. fees, can also be made at the same time on a single receipt.
- 2.8 The following shows the particulars of the Customs Receipt number after validation of payments:

R	Customs payment Series Number
125	Sequence number
- 2.9 The system will automatically attach the electronic receipt to the e-Declaration and add the Customs Receipt number to the corresponding field in the Declaration.
- 2.10 A hard copy of the Customs e-receipt will be given to the payee. In addition, the payee can access the information on the Declaration at any time and print out a copy of the receipt.

3. REQUEST FOR SELECTIVITY

Lodgment Officer

After the assessment process and payment where applicable, the Declarant must deliver to the Lodgment Officer the original attached documents and the Officer will peruse the declaration to make sure that the attached documents listed in the Declaration are presented in original copies and then triggers the selectivity process.

- 3.1 Once the selectivity process has been triggered, the system will allocate a RED, YELLOW, BLUE or GREEN lane to the Declarant.
- 3.2 If the system allocates a GREEN lane, the Declarant has been granted an automatic release of cargo and may be allowed to take delivery of goods without examination.
- 3.3 If the system allocates a RED or YELLOW lane, a Customs Officer is automatically assigned by the system for the examination process.
- 3.4 One hardcopy of the completed Customs e-Declaration and Attached Documents page, must be made and all original supporting documents attached.

Customs Officer

After the Lodgment Officer has triggered the selectivity process on the Customs and Excise System and the declaration has been selected for Red or Yellow lane, a Customs Officer at the examination station will be automatically assigned to the Declaration by the system.

- 3.5 The Customs Officer assigned to the Declaration will be notified of this Assignment when he/she logs on to the system.
- 3.6 If the RED lane has been triggered, a complete documentary and physical examination must be conducted.
- 3.7 If the YELLOW lane has been triggered, only a complete documentary examination is necessary.
- 3.8 Each documentary and/or physical examination will be conducted based on established standards and guidelines.
- 3.9 After each documentary or physical examination, the Examining Officer must complete the Inspection Report section on the system, clearly identifying his/her findings.
- 3.10 In case of infractions detected, the Examining Officer will bring the matter to the attention of the Officer in charge, who will ensure that the matter is referred to the Preventive Branch for further investigation.
- 3.11 Where a matter is referred to the Preventive, branch a Preventive Officer will be assigned to complete the examination and the Inspection Report. The Preventive branch will describe in detail any actions taken and provide sufficient description about the findings.

- 3.12 Whenever an infraction or error is detected the Declarant may be required to submit additional information. If an ADJUSTMENT-ENTRY is required then the Examining Officer must modify the original Declaration and assess it again.
- 3.13 All fines and additional duties, where applicable, must be paid in full before release of cargo is granted.
- 3.14 If no infraction is detected or after corrections are made and all requirements have been completed, the Examining Officer must clear and re-route the Declaration to a GREEN lane authorizing the release of cargo.

4. DELIVERY OF IMPORTED CARGO

Authorised Custodian of the Goods

Cargo cannot be processed for delivery unless all the Customs formalities have been concluded. When all formalities have been accomplished, the release will be given by the Proper Officer.

- 4.1 After the Customs examination process has been completed and the Declaration has been released, the Custodian of the cargo is authorised to issue an Exit Note.
- 4.2 The Custodian of cargo must validate the actual exit of the goods from the Transit Shed.

5. CONFIRMING THE EXPORT DECLARATION

Customs Officer

- 5.1 Upon registration of the Outward Report, the Customs Officer is required to verify the export Declaration against the Bill of Lading or Airway Bill.
- 5.2 If the information is correct the Officer must confirm the Export Declaration by completing the actual date of exportation on the system.

6. DETENTION/SEIZURE OF GOODS

Preventive Branch

Penalties will be imposed for infractions committed under the Customs Act and in relation to the importation or exportation of cargo. Preventive Officers will determine whether to detain or seize cargo. Matters which involve the prosecution of persons under Customs Legislation or any other enactment will be dealt with according to law.

C USE OF THE DATA FIELDS

- 1. The following fields in the general segment of the Declaration are Mandatory and must be completed by the Importer/Exporter or Broker/Clerk:

1.1. *IMPORTS*

- a. Exporter's name;
- b. Exporter's address 1;
- c. Exporter's address 2;
- d. Exporter's address 3;
- e. Exporter's address 4;
- f. Consignee name;
- g. Consignee's address 1;
- h. Consignee's address 2;
- i. Consignee's address 3;
- j. Consignee's ID (when occasional);
- k. Declarant's code;
- l. Declarant's name;
- m. Declarant's address 1;
- n. Declarant's address 2;
- o. Manifest (registration # or reference);
- p. Total number of packages;
- q. Declarant's reference number;
- r. Country of origin;
- s. Trading country;
- t. Country of export;
- u. Flag to identify if cargo is containerised;
- v. Code of transportation at border;
- w. Place of loading;
- x. Location of goods;
- y. Delivery term;
- z. Delivery term applicable place;
- aa. Invoice currency code;
- ab. Invoice amount;
- ac. Nature of transaction;
- ad. Commodity code (11 digits);
- ae. Commercial description;
- af. Country of origin
- ag. Gross mass (KG);
- ah. Customs Procedure Code (Extended);
- ai. Additional CPC code;
- aj. Net mass (KG);

- ak. Transport document
 - al. Supplementary units 1
 - am. Supplementary units 2
 - an. Supplementary units 3;
 - ao. Invoice value.
- 1.2. *EXPORTS*
- a. Exporter's name;
 - b. Exporter's address 1;
 - c. Exporter's address 2;
 - d. Exporter's address 3;
 - e. Exporter's address 4;
 - f. Consignee's name;
 - g. Consignee's address 1;
 - h. Consignee's address 2;
 - i. Consignee's address 3;
 - j. Declarant's code;
 - k. Declarant's name;
 - l. Declarant's address 1;
 - m. Declarant's address 2;
 - n. Total number of packages;
 - o. Declarant's reference number;
 - p. Country of 1st destination;
 - q. Trading country;
 - r. Country of export;
 - s. Flag to identify if cargo is containerised;
 - t. Place of discharge;
 - u. Location of goods;
 - v. Delivery terms;
 - w. Delivery terms applicable place;
 - x. Invoice currency code;
 - y. Invoice amount;
 - z. Nature of transaction;
 - aa. Commodity code (II digits);
 - ab. Commercial description;
 - ac. Country of destination;
 - ad. Gross mass (kg);
 - ae. Customs Procedure Code (Extended);
 - af. Additional CPC code;
 - ag. Net mass (kg);
 - ah. Transport document;

- ai Supplementary units 1;
- aj. Supplementary units 2;
- ak. Supplementary units 3;
- al. Invoice value.

The "exporter's name" is the name of the person or organization that sold the cargo to an Importer in Montserrat and whose name appears on the Bill of Lading/Air Waybill.

The "exporter's address 1" is the usual place of business of the person/organization who sold the cargo to the Importer in Montserrat..

The "exporter's address 4" is the continuation of the description of the usual place of business of the person/organisation who sells the cargo to the Importer in Montserrat.

The "consignee's name" is the name of the person or organisation in Montserrat that owns the cargo.

The "consignee's address 1" is the usual place of business of the person or organisation in Montserrat who owns the cargo.

The "consignee's address 2" is the continuation of the description of the usual place of business of the person or organisation in Montserrat who owns the cargo.

The "consignee's address 3" is the continuation of the description of the usual place of business of the person or organisation in Montserrat who owns the cargo.

The "consignee's ID" must be completed when the consignee is not a regular importer or exporter but is only doing a specific import or export of cargo for his /her own benefit.

The "Declarant's code" is the computer identifier given to the Declarant by the Customs Administration.

The "Declarant's address 1" is the description of the usual place of business of the person or organisation in Montserrat who acts as a clearing agent.

The "Declarant's address 2" is the continuation of the description of the usual place of business of the person or organisation in Montserrat who acts as a clearing agent.

The "report registration # or reference" is the registration number or reference of the report. If it is the reference, it is made up of the voyage number and date of departure. If it is the registration number, it is made up of the year and sequence number.

The "total number of packages" is the sum of all the packages on a Bill of Lading.

The "Declarant's reference number" is the referral which the Declarant or Importer/Exporter will use to link the Declaration to his/her other office files.

The "country of origin" is the place where the cargo was manufactured or grown.

The "country of first destination" is the place where the cargo was first off-loaded. It may not be the final destination of the goods.

The "trading country" is the place that is actually offering the cargo for sale. It may not be the country of origin.

The "country of export" is the place from which the cargo is exported. It may not be country of origin or trading country.

The "flag to identify if the cargo is containerised" denotes whether the cargo is packed in containers or not. Entering a "0" (zero) will indicate that there are no containers, while entering a "1" will indicate that there are containers.

The "code of transportation at border" is the means by which cargo arrives in the country. In Montserrat there are only two possible ways, i.e. by sea or by air.

The "place of loading" is the port in the country where the cargo was first loaded into the ship or aircraft for export.

The "location of goods" is the place in the transit shed where the cargo is stored.

The "delivery terms" are the conditions under which the cargo is delivered (e.g. FOB, C&F, CIF).

The "delivery terms applicable place" is where the terms are relevant (i.e. the port to which the charges apply), e.g. C.I.F. Port of Spain.

The "invoice currency code" is the type of currency quoted on the seller's invoice.

The "invoice amount" is the sum of the cost of the cargo on the seller's invoice.

The "nature of transaction" is the financial agreement between the buyer and seller as to how payment will be made.

The "commodity code" refers to the classification of cargo under the Harmonised System.

The "commercial description" is the additional narrative which more aptly describes the cargo.

The "country of origin" is the nation where the cargo was manufactured or grown.

The "country of destination" is the nation to which the cargo is being shipped. It

may differ from the country of first destination.

The “gross mass” is the total weight in kilograms of the cargo and packaging material.

The “customs procedure code” (CPC) is used to identify the regime under which the cargo is treated.

The “additional CPC code” is used to identify the special concessionary treatment for the commodity.

The “net mass” is the total weight in kilograms of the cargo minus the packaging material.

The “transport document” is the Bill of Lading or Air Waybill. The identification number of the document must be entered.

The “supplementary units” are quantities other than net mass, which are required for taxation or statistical purposes.

The “invoice value” is the total amount stated on the seller's invoice.

2. The following fields in the general segment of the Declaration are conditional and may be completed by the importer/exporter or Broker/Clerk:

2.1 IMPORTS

- a Consignee's code;
- b Customs office code at entry;
- c Person responsible for financial settlement code;
- d Terms of payment;
- e Marks and numbers 1;
- f Marks and numbers 2;
- g Number of packages;
- h Kind of packages;
- i Container ID number 1
- j Container ID number 2;
- k Container ID number 3;
- l Container ID number 4;
- m Preference code;
- n Valuation method code;
- o Additional information;
- p Invoice value currency cod,
- q. External freight;
- r. External freight currency code;
- s. Insurance amount;
- t. Insurance currency code;

- u. Other costs amount;
- v. Other costs currency code;
- w. Internal freight amount;
- x. Internal freight currency code;
- y. Deductions amount;
- z. Deductions currency code;
- aa. Deferred/Prepayment account.

2.2 EXPORTS

- a. Exporter's code;
- b. Customs office code at entry;
- c. Terms of payment;
- d. Marks and numbers 1;
- e. Marks and numbers 2;
- f. Number of packages;
- g. Kind of packages;
- h. Container ID number 1;
- i. Container ID number 2;
- j. Container ID number 3;
- k. Container ID number 4;
- l. Preference code;
- m. Valuation method code;
- n. Additional information;
- o. Invoice value currency code;
- p. External freight;
- q. External freight currency code;
- r. Insurance amount;
- s. Insurance currency code;
- t. Other costs amount;
- u. Other costs currency code;
- v. Internal freight amount;
- w. Internal freight currency code;
- x. Deductions amount;
- y. Deductions currency code
- z. Deferred/Payment account

The “consignee's code” is the unique reference code given by the Customs and Excise Division to Importers/Exporters.

The "customs office code at entry” is the frontier Customs office at which the

cargo crossed the border.

The "person responsible for the financial settlement code" is the reference code of the person who imported the cargo for the consignee and is not entitled to concessions granted to the same consignee.

The 'terms of payment' is the method of payment agreed between the Importer and Exporter.

The "marks and numbers" are the identifiers placed on the packages by the Exporter.

The "number of packages" is the total amount of packages for the particular item being declared.

The "kind of packages" indicates the type of packaging being used (e.g. cartons, bundles or crates).

The "container ID number" is the ISO method used for identifying containers.

The "preference code" is the reference code that indicates if the cargo is accorded free trade treatment by being imported from or exported to a specific region or group of countries.

The "valuation method code" is the approach used to arrive at the value of the cargo in accordance with the WCO valuation code.

The "additional information" section is used to enter any additional information that may be necessary.

The "invoice value currency code" is the currency in which the invoice is quoted.

The "external freight currency code" is the currency in which the freight is quoted.

The 'insurance amount' is the sum paid for insuring the goods.

The "insurance currency code" is the currency in which the insurance is quoted.

The "other costs amount" is the sum paid for other costs not included under the other designated categories.

The “other costs currency code” is the currency in which the other costs is quoted.

The “internal freight amount” is the cost to transport cargo from the point of manufacture to point of export.

The "internal freight currency code" is the currency in which the internal freight is quoted.

The "deductions amount" is the total deduction offered to the buyer.

The "deductions currency code" is the currency in which the deductions are quoted.

The "deferred prepayment account" is an account established with the Customs and Excise Division for deferred payment or prepayment.