

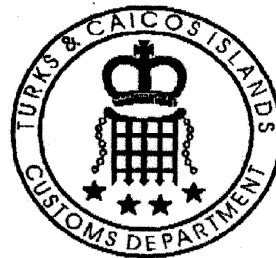
# **CUSTOMS DEPARTMENT – TURKS AND CAICOS ISLANDS**



## **DECLARATION PROCESSING – PROCEDURAL GUIDE**

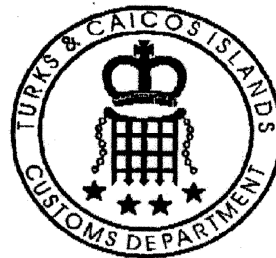


Version 1 (March 2011)



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## CUSTOMS DECLARATIONS

### I. OBJECTIVE

This 'Procedural Guide' has been designed to assist importers, exporters and/or their agents with an outline of the procedures to be used in the electronic processing of Customs Declarations - using the ASYCUDA World automated system - at the Ports of Entry throughout the Turks and Caicos islands.

It is recommended that the guide is read in conjunction with the ASYCUDA World 'Declaration Processing' User manual – which is available on the TCI Customs web site ([www.customs.gov.tc](http://www.customs.gov.tc)).

### II. SCOPE

The following procedures will be introduced for operational use in Providenciales on 1<sup>st</sup> March 2011 and will subsequently be implemented at all Ports of Entry throughout the Territory.

### III. RESPONSIBILITY

It is the responsibility of all Importers, Exporters, Transit Shed Operators, Bonded Warehouse Keepers and/or their Agents/Brokers acting on their behalf, or any other Organisations or Agencies involved in the importation or exportation of goods into and out of the Turks and Caicos islands to ensure that any declaration made to Customs is in strict conformity with the statutory obligations and requirements.

Similarly, Customs Officers involved in the processing of declarations are required to apply due diligence in the scrutiny of any and all documentation provided, and for the examination of import and export consignments - to ensure they are in conformity with the declaration submitted.

### IV. LEGAL BASIS

- Customs Ordinance 1995, as amended
- Customs (General) Tariff Order 2010, as amended
- Any other enactment which provides the Collector of Customs with the authority to perform any duty relating to the importation or exportation of goods.

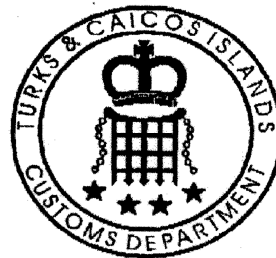


## V. PROCEDURES

### GENERAL

All goods entering into or departing from the Turks and Caicos Islands MUST be declared to Customs. Failure to do so may result in the imposition of substantial fines, imprisonment and/or the seizure of the goods. In this regard cognizance should be given of the following:

- ✓ A Customs Declaration - also known as an 'Entry' or 'Single Administrative Document' – must be prepared for each import or export consignment and submitted electronically to Customs – by the importer, exporter or his/her designated Agent - using the ASYCUDA World declaration processing system and in accordance with the timescales set out in the Customs legislation.
- ✓ All supporting documentation associated with the import or export transaction must also be submitted electronically (E.g. invoices, permits, etc.).
- ✓ All Declarations and associated documentation submitted to Customs must be accurate and conform with the statutory requirements set out within the Customs Ordinance and its attendant Regulations
- ✓ The responsibility for making an accurate and correct declaration rests with the Importer or exporter. An importer or exporter may, however, appoint an Agent or Customs Broker to transact business with the Customs on his/her behalf but it should be noted that the Broker is equally liable for fulfilling the statutory requirements associated with the declaration.
- ✓ It is also the specific responsibility of the importer or Customs Broker/Agent to ensure that the classification and valuation of goods conforms with the Harmonised System Commodity and Coding System (HS) contained within the Customs (General) Tariff Regulation 2010.
- ✓ Only duly authorised persons - registered with the Customs Department - are permitted to access the ASYCUDA World system for the purpose of processing a Customs declaration.
- ✓ Individuals will continue to be allowed to submit declarations for their import consignments provided the declaration contains three commodities or less. Declarations in excess of this number must be processed by a Customs Broker.
- ✓ To assist in the processing of declarations by individuals - within the limitations outlined above – a 'Help Desk' will be established at the Customs Headquarters office and the data input by designated Customs officers.

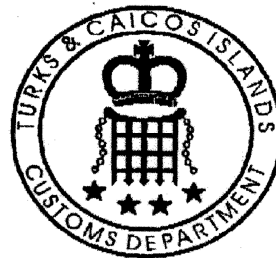


- ✓ All applicable duties, taxes or other charges must be paid to Customs before any goods are removed from Customs control. In extenuating circumstances the Collector of Customs may allow the release of goods without payment of the duties and other charges, provided that acceptable security has been established by the importer in the form of a prepayment or credit account.
- ✓ All commercial invoices and other documents associated with the import or export transaction must be kept by the Importer or exporter for a period of five years from the date of entry. It should also be noted that the scrutiny of documents or inspection of goods at the time of importation does not preclude them from a subsequent examination by Customs officials.
- ✓ An importer or broker/agent acting on his/her behalf may request an inspection of the goods if there are any doubts as to the content of the consignment.
- ✓ All restricted articles such as arms and ammunition, explosives, narcotic drugs etc. must conform to the provisions of the legislation regulating their importation or exportation. It should be noted that any permits, licences, etc., required must be obtained before the items are imported into the Turks and Caicos Islands.
- ✓ Any commercial goods imported in passenger's baggage must be declared in the same manner as goods reported on the cargo manifest.

### **IMPORT DECLARATIONS**

Goods may be imported into the Turks and Caicos Islands under one or other of the following regimes each of which are subject to specific procedures:

- Home use
- Temporary importation
- Re-importation
- Subject to Special Procedures (Destruction of Goods)
- Warehousing, and
- Transit and Transhipment.



As indicated above, a 'User Manual' for inputting the declaration data associated with each of the aforementioned regimes is available on the customs web site ([www.customs.gov.tc](http://www.customs.gov.tc)).

Before keying any data into the ASYCUDA World system it is imperative to have in your possession all the applicable documents needed to complete the declaration including, the Bill of Lading (BoL) or Airwaybill (AWB), commercial invoices, together with permits, licences, concession letters and Development Orders (if appropriate) and any other relevant freight documentation associated with the import consignment.

To aid comprehension a schematic of the declaration processing flow is attached at **Annex A**.

#### Data Input

In order to input the data the importer or Customs Broker must access the ASYCUDA World system through the customs web site ([www.customs.gov.tc](http://www.customs.gov.tc)) - by using his/her user name and password and input the required information into the relevant fields within the declaration.

Having accessed the 'General Segment' of the Declaration Module the appropriate 'model' must be selected in accordance with the Customs Regime required for the goods being imported.

Once the data entry process has been completed the user will be able to carry out a 'server consistency check', which is available within the system. To assist in the process of inputting the data to the system a list of the requisite fields is attached at **Annex B**.

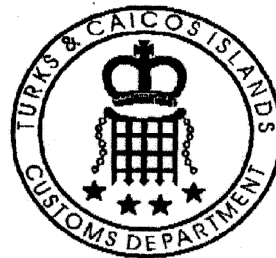
#### Assessment of the Declaration

After the server consistency check has been completed successfully, the Importer or Broker will be able to 'ASSESS' the Declaration in the system. The ASSESSED status of a declaration has legal value and implies acceptance of such information by Customs.

After requesting Assessment, the system will display a:

- Declarant Reference
- Customs Reference
- Assessment Reference

All three numbers are unique to each declaration and in a later stage can be used to retrieve it.



It should be noted that for both imports and exports, the three numbers will consist of the:

- Year, Declarant's Identification Number and his/her Reference Number.
- A Customs Reference number which will be preceded by the prefix E, the number and the date
- An Assessment Reference number will be preceded by the prefix L the number and the date.

The Importer or Broker must print a copy of the Assessed Declaration and attach the documents required by Customs.

#### Payment of the Declaration

Payment of the assessed declaration must be made by the importer or his agent at the Customs Headquarters Office. One payment may be made to cover the total amount of all the taxes and duties due.

In some cases payment will have been secured through a prepayment or account holder facility. In order to effect payment (if applicable):

In order to complete the process the Importer or Broker must advise the Customs Cashier of the Declarant Code and Customs Reference Number and tender the amount assessed in cash or certified cheque (if approved).

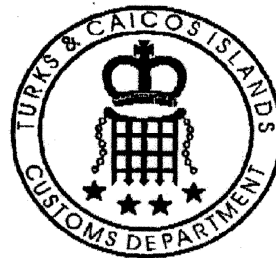
The duties and taxes due on the Declaration will be registered in the ASYCUDA World system by the Customs Cashier and an official receipt (in duplicate) will be provided.

#### Selectivity and Examination

After the declaration has been assessed and payment made (if applicable) the Importer or Broker must attach all supporting documents required by Law and submit the Declaration to the Entry Processing Unit at the Customs Headquarters Office.

At the Customs Office an Officer will peruse the documents presented to ensure that the hard (original) copies of the attached documents - as listed in the "Attached Document Page" of the declaration registered within the ASYCUDA system - have been presented.

Once satisfied with the documentation provided, the officer will trigger the 'Selectivity' function within the ASYCUDA World system. Triggering the selectivity function will channel the entry through a Risk Management process which will automatically determine which declarations and/or consignments are to be further scrutinised and examined. The following are the possible results of the selectivity process:



- a. A **RED** lane allocation indicates that the consignment has been chosen for documentary check and that a physical examination will be undertaken.
- b. A **YELLOW** lane allocation indicates that a further documentary check will be carried out.
- c. A **GREEN** lane allocation indicates that the goods may be released without Customs intervention and that the importer/broker may be able to take delivery of the goods without any further documentary or physical examination.
- d. An additional channel - **BLUE** - is incorporated into the system which will allow consignments to be released without immediate examination but selected for a subsequent 'Post Audit' documentary scrutiny of the transaction at the trader's premises.

It should be noted that Customs Department reserves the right to intervene and examine goods allocated to any channel.

If the consignment has been assigned to either the Green or Blue lane designation the 'Face Vet' Officer will notify the Importer/Broker accordingly and generate a 'Release Note' from the system to allow the discharge of the goods from Customs control. You should take the Release Note to the Officer at the Port of Entry and secure release of your goods.

Those Entries selected for further documentary scrutiny will be forwarded to the selected officer in the Documentary Check Unit.

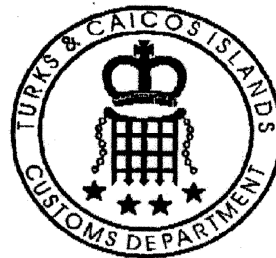
Entries selected for physical examination will be forwarded to an officer specifically responsible for inspections and examinations. If the import consignment selected for physical examination is located at a *Private Transit Warehouse*, the Officer at the Customs Headquarters will return the declaration and associated documents to the importer or agent who must take them to the Officer at the Transit Warehouse who will undertake the examination of the consignment.

If the goods consist of a fully laden container which is to be examined at the importers premises it will be necessary to submit a formal request to the Customs Officer located at the Port of Entry. Once approved, the Officer will allow the removal of the container to the importer's premises under customs control for examination purposes.

#### Delivery of Imported Goods

Goods cannot be processed for delivery unless all the customs official procedures have been concluded satisfactorily. Once all formalities have been accomplished, the release will be given by the proper officer.





After the Customs process has been completed or the Importer/Broker has been assigned a GREEN or BLUE lane allocation, the officer at the Transit Shed or Port of Entry will access the ASYCUDA World system and process an 'Exit Note' for the final release of the goods.

The Importer/Broker will proceed to the Exit Gate with the goods, and the Port Agent or the officer at the Exit Gate will verify that the information on the Exit Note matches the actual cargo been taken out of the Transit Shed or Port. Once satisfied, the Agent will acknowledge the Exit Note and allow release of the goods from the facility.

#### Discrepancies

In the event that discrepancies are discovered the Examining Officer will require a detailed explanation from the importer or his/her agent. If satisfied with the explanation given a Senior Officer will amend the declaration and generate a further assessment (if appropriate).

If, as a consequence, the assessed taxes have been modified and/or penalties imposed, these must be paid before release of the goods will be allowed. The Declarant must make payment of duties, taxes and or fines to Customs Cashier.

After all corrections have been completed and additional payments made (if appropriate), the Declarant must present the amended declaration and /or payments again to the Examining Officer. The Examination Officer must verify the post-entry and payment of fines as necessary.

Once satisfied, the Examining Officer will re-route the declaration to GREEN, thereby authorising the release of goods.

It should be noted that in the event that the Importer or Broker does not agree with the amendment proposed by the Examining Officer, it shall be forwarded to the Collector of Customs who will make a final ruling on the discrepancy. If the importer or Broker disagrees with the decision of the Collector, he/she can seek recourse in the ruling of the Judicial Courts.