

# **CUSTOMS & EXCISE DEPARTMENT MONTSERRAT**

## **INFORMATION NOTICE NO 3**

### **A guide to completing the Customs Single Administrative Document for imports**

#### **A) INTRODUCTION**

This notice provides guidance on the completion of the Montserrat Customs Single Administrative Document or SAD. It is one of a series of information notices on current Customs procedures. However, the Customs & Excise Department is constantly seeking to improve its services and therefore reserve the right to change procedures at any time. The notice is intended as a guide and does not provide any legal entitlement to any of the services outlined in it. The information, procedures and requirements here may be changed without notice.

#### **B) WHAT IS THE SAD?**

The SAD is the form approved for use in Montserrat as the legal, written Customs declaration for all imports into Montserrat under the Customs Control and Management Act 1994. It is the Customs import declaration form (often referred to as a Customs entry) in use in all OECS member states as well as many other Customs administrations regionally and worldwide.

It was introduced in 1990 as part of an OECS initiative to modernise the collection of revenue and trade statistical data and enables Customs Departments in the member states to use a computer system known as ASYCUDA (Automated System for Customs DAta). The information provided in this Information Notice is based in part on earlier guidance provided by the OECS ASYCUDA implementation team.

#### **C) WHEN IS A SAD REQUIRED?**

Completion of a SAD is required for Customs clearance of all commercial imports into Montserrat, except for some importations of air cargo and the importation of some barrels and low value consignments through the Transit Shed at Little Bay. Details of these exceptions to the requirement to complete a SAD can be found in the relevant Information Notices for those categories of importations.

#### **D) WHERE CAN SADs BE OBTAINED?**

Copies of the SAD are sold in most of the stationary outlets in Montserrat. Regular importers and Customs Brokers can produce their own versions pre-printed with their agreed details. SAD forms are not available at present from the Department of Customs although will be available electronically in the future via the Customs website, at a date to be announced.

## **E) GENERAL INFORMATION ON COMPLETING A SAD**

- The SAD should be completed by the importer or an authorised agent or Customs Broker. Customs staff cannot complete a SAD on behalf of another person and should not be asked to do so.
- The SAD can also be used for exports but this Information Notice relates to imports only. A separate Information Notice will be issued for export procedures.
- The SAD may be filled in by hand, in ink and in block capitals but must be legible. Customs may require a fresh declaration if the original is considered to be illegible.
- It may also be completed by typewriter or computer printer.
- There should be no erasures or overwriting on the form and Tippex or similar correcting fluids should not be used to amend any of the details.
- Any alterations should be made by crossing out the original detail and adding correct details at the side or above the original. Any alterations made this way should be initialled by the person making the declaration.
- Three copies of the SAD will be required for Customs clearance; one copy will be retained by Customs at the place of lodgement, one will act as the copy for Customs purposes at the place where the goods are held pending Customs clearance, one copy is for the importer's use.
- The completed SAD should be presented to Customs with all supporting documents, including invoices (the original + 2 copies), freight information (Bill of Lading or Airway Bill), and worksheet to show calculations if needed and any licences or certificates that may be required.

### **WARNING**

It is important to know that the lodging of a SAD with the Department of Customs indicates that the person concerned is declaring the goods in question for the Customs procedure shown on the document.

In doing this the person is accepting responsibility under the law for:

1. The accuracy of the information given in the declaration:
2. The authenticity of the documents attached to the declaration
3. The observance of all the obligations necessary under the declared procedures

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

## **F) COMPLETING THE BOXES ON A SAD**

There are 43 Boxes on a SAD and all boxes must be completed unless indicated otherwise in this Notice. To avoid difficulties and delays in the clearance and release of goods by Customs, ensure you have all the necessary documents relating to the importation and follow the guidance below.

### **1: Consignor /Exporter**

#### **a) Imports**

Enter the full name and address of the consignor, who is the first person or company selling the goods, if they are imported under a contract of sale. Otherwise it is the person or company owning the goods immediately prior to their importation.

#### **b) Exports**

Leave blank

### **2: Regime**

Enter the appropriate Customs Procedure Code (CPC), for example C4, C5 or C6. These codes indicate to Customs under which regime or procedure the declaration is to be treated

If you do not know or are unsure of the regime code, contact the Customs Longroom Office for assistance.

### **3: No. of Pages**

Enter the total number of pages forming a copy of the entry (for example if there is 1 face sheet and 2 continuation sheets the figure 3 should be entered here) There is a maximum of 4 pages - 1 face sheet and up to 3 continuation sheets – permitted per entry.

### **4: No. of items**

Enter the total number of items being declared including those on any continuation sheets. Each different tariff trade classification of goods is an item. There is a maximum of 22 items permitted per entry

### **5: Importer/Consignee**

#### **a) Import**

Enter the full name and address of the importer. Use the full postal address including the PO Box no. if one is used. The importer is the owner of the goods or any other person possessing the goods or beneficially interested in them at any time between importation and clearance by Customs.

Where No. is indicated in this box insert the reference number allocated by Customs.

Customs will allocate a unique number to regular importers for use on all their importations. For first importations and others where a reference number for the importer has not previously been allocated, enter 999.

**b) Export**

Leave blank

**6: Total No. of Packages**

Enter the total number of packages being entered on this declaration. Where the goods are consigned on an Air way Bill or Bill of Lading and the entire consignment is being entered to the declaration then the No of packages shown should match that on the relevant freight document.

**7: Declarant**

If the declaration is being completed by the importer himself, enter “Consignee” and leave the space for No. blank

If the declaration is being completed by an authorised agent or Customs Broker on behalf of the importer enter the full name of the agent or broker. Where No. is indicated in this box insert the reference number allocated by Customs to the agent or broker.

Ref .is for use by the importer or agent. Insert reference number if you have given one to this entry. This will enable easy reference in the case of a query.

**8: Country whence consigned**

**a) Import**

Enter the name of the country from which the goods were despatched. This is not necessarily the country of origin or manufacture, or the last port of call but is the country where the goods were purchased and from where they have been sent.

**b) Export**

Leave blank

**9: Country of 1<sup>st</sup> destination**

Leave a) and b) blank

**10: Country of final destination**

Leave blank

**11: Manifest No.**

Where known, enter the Number on the ship’s manifest for the importation. Where the number is not known, leave blank.

**12: B.L/A.W.B No.**

Enter the Bill of Lading or Airway Bill No.

The Bill of Lading No. is usually found on the top right hand corner of the document. The Airway Bill No. is usually found on the top left hand corner of that document.

### **13: Additional Information**

This box provides space on the declaration to give details for which there is no specific box. It is used for information such as particulars of goods to be removed from warehouse, authorisations such as those for Duty Exemptions, other special requests and explanations. Details as to what information should be included will be given by Customs and in most cases related to the relevant procedure codes.

If special documents are required to be presented with an entry (for example a licence, costing sheets or Certificate of Origin) use this box to enter the reference no of the documents produced.

### **14: Mode of Transport**

Enter the description and code for the method of transport used for the carriage of the goods. The codes and Mode of Transport should be one of the following:

<b>Code</b>	<b>Mode of Transport</b>
1	Air Transport
4	Maritime Transport (Sea)
5	Mail
9	Unknown

### **15: Port or Airport**

Enter the name and code for the Customs office at the place where the goods entered the country.

There are currently only three approved places of entry for cargo and applicable under this heading. These are:

- Little Bay, for entry by sea, including any small craft and yacht imports Enter Code 09 LB
- Gerald's Airport for entry by air, Enter Code 07 GA
- Post Office for imports by Royal Mail. (but not for small parcels by other carriers) Enter Code 04 PO

### **16: Rotation No.**

Enter the number allocated by Customs to identify the voyage or flight, if known. If not known, leave blank

### **17: Identify the means of transport**

Enter the name of the vessel if goods are imported by sea or the flight number if imported by air. If imported by mail enter MAIL.

### **18: Nationality of transport**

Enter the name and code of the country in which the means of transport is registered. If imported by mail enter the name and code of the country for the transport used for the mail shipment. If the required information is not known contact the Customs office at the Transit Shed, Little Bay or Gerald's Airport as appropriate, for assistance.

**19: Date of arrival**

Enter the date of arrival of the means of transport.

**20: Location of goods**

Enter the location where the goods are available for examination, if necessary (for example, if held at the port, enter Little Bay).

**21: Marks and Nos.**

Enter the marks (letters and/or numbers), which identify the container, case etc. in which the goods have been transported. If the goods do not completely fill the container or case enter the words part case or part container followed by the marks and numbers as appropriate. If the case or container is addressed to the importer stated in Box 1 enter "as addressed"

The marks and numbers declared must be sufficient to readily identify the goods or there may be delays in clearance if the goods are required for Customs examination.

**22: Description of the goods.**

Enter the normal trade description of the goods to enable immediate and unambiguous identification and classification.

**23: Customs Value**

Enter the value of the goods for Customs purposes in Eastern Caribbean Dollars. The value should include the cost of the goods, freight, insurance and any other charges applicable to the goods prior to the calculation of duties and taxes.

**24: CPC**

Enter the Customs Procedure Code (CPC) if known.

The CPC identifies the treatment to be applied to the goods forming an item on the Customs declaration. The regime has already been identified in Box 2 and this code plus two further code numbers completes the CPC. Enter the complete code identifying the procedure which you are requesting in this box.

If you do not know or are unsure of the CPC code, contact the Customs Longroom Office for assistance.

**25: Tariff No.**

Enter the code number identifying the goods forming this item in accordance with the published Tariff.

**26: Net weight**

Enter the net weight of the goods in kilogrammes. In this instance the net weight is the weight of the goods including any packing normally going with them to the buyer in retail sale

**27: Suppl. quantity.**

Enter any supplementary quantity that might be required in addition to the net weight. This will be indicated alongside the Tariff No. for the goods in the Customs Tariff. If no supplementary quantity is indicated leave blank.

**28: Country of origin/destination****(a) Import**

Enter the name and code of the country in which the goods have been produced or manufactured if known. If you do not know the code please contact the Customs Longroom office for assistance.

**(b) Export**

Leave blank

**29: No. and type of packages**

Enter the number of individual parts and describe the packages (for example 100 boxes). Enter the code description for the packages at the right hand side of this box. If you do not know the code please contact the Customs Longroom office for assistance

**30: Exchange rate**

Enter the rate of exchange used in any calculation converting an invoice amount from foreign currency. The rate of exchange used should be that current on the day that the goods arrived in Montserrat.

Enter the three character currency code at the right hand side of the box. If you do not know the code please contact the Customs Longroom office for assistance

**31 – 35**

These boxes are provided for you to show the basis and method of your calculation of the taxes payable and must be completed with a line for each type of tax.

Goods imported into Montserrat are potentially liable to three taxes

Import Duty	Code: 01	Description: Imp
Consumption Tax	Code: 02	Description: Con
Customs Service Tax	Code: 03	Description: Ser

The rates of Import Duty and Consumption Tax applicable to each Tariff Code are set out in the Montserrat Tariff. The rate of Customs Service Tax is a flat rate applicable to all goods. The rate is that set out in the Customs Service Tax Act. The taxes are cumulative with the rate of Import Duty applicable to the Value for Customs referred to as CIF (Cost Insurance Freight); the amount of Consumption Tax is based on the CIF + any Import Duty payable and the amount of Customs Service Tax is based on the CIF + Import Duty + any Consumption Tax payable.

The way in which the boxes are to be computed is described and then a practical example given

**31: Duty/ Tax type**

Enter the tax code in the left hand column and the description in the right column forming this box. (See above for codes and descriptions)

**32: Duty Tax Base**

Enter the appropriate code and description in the right hand column forming the box . There are three options for the tax base as per the illustration in the practical example shown.

**33: Base amount**

Enter the appropriate value to be taxed

**34: Rate**

Enter the rate of tax applicable

**35: Duty/Tax due**

Show the amount of duty or tax due in each case

**EXAMPLE FOR COMPLETION OF BOXES 31 - 35**

Goods which have a Value for Customs (as shown in Box 23) EC\$3,000 with an Import Duty rate of 5%, Consumption Tax rate of 20% and Customs Service Tax at 5%

<b>31 Duty/Tax Type</b>	<b>32 Duty/Tax Base</b>	<b>33 Base Amount</b>	<b>34 Rate</b>	<b>35 Duty Tax Due</b>
01 Imp.	42 CIF	3,000.00	5 %	150.00
02 Con.	43 CIF+ Imp.	3,150.00	20 %	630.00
03 Ser.	44 CIF+ Imp+ Cons.	3,780.00	5 %	189.00

**36: Licence**

Enter the number of any licence presented in support of this declaration, If no licence is applicable leave blank

**37: Licence quantity**

Enter the quantity relating to any licence presented in support of this declaration. If no licence is applicable leave blank

**38: Licence**

Enter the value relating to any licence presented in support of this declaration, If no licence is applicable leave blank

**39: Place and date of declaration**

Enter the place at which the declaration is made (for example, Brades, Montserrat) and the date it is made.

Enter the original hand written signature of the person making the declaration. Pre-printed or facsimile copies of signatures are not acceptable.

**Note:** By signing this box a legal declaration is made that the details shown on the form and any continuation sheets are true and complete and that the requirements of any legislation have been met. See also the warning earlier in this Notice.

**40: Other charges**

Leave blank, not in use in Montserrat

**41: Amount**

Leave blank, not in use in Montserrat

**42: Summary**

Enter a summary of taxes due brought forward from any continuation sheets used with the declaration. If no continuation sheets have been used leave blank

**43: Grand Total due**

Enter the total amount of all monies due on this declaration.

**G) PRESENTING COMPLETED SADs TO CUSTOMS**

Once completed and signed the SAD should be presented to the Customs Longroom office at the Government Headquarters in Brades. The Office is open to the Public between 8am to 4pm Mondays to Fridays (except for Public Holidays) but completed SADs can be placed in a mailbox provided for the purpose at any time. The mailbox is opened at the start of each working day and entries are processed by Customs on that day.

**H) CUSTOMS ACTION ON RECEIPT OF A SAD**

**a)** Customs staff in the Longroom Office will number all SADs on receipt and check for completeness and accuracy of the information provided. Entries are dealt with in turn and importers can expect to collect checked completed entries for payment of monies due and completion of clearance at the port or airport within 24 hours of presentation although processing can take longer at peak times such as the run up to Christmas

**b)** In the event of a query on a declaration Customs will return the SAD to the Importer or Broker for amendment. Advice of the query and action required will be given by endorsement on the reverse of the SAD itself.

**c)** If there are no queries, Importers will receive back two copies of the SAD for presentation, with the monies due to the Cashier who is situated in an office within the Customs Longroom building.

**d)** The Cashier's office is open from 8.15 am to 3.15 pm, Mondays to Fridays (except for Public Holiday) and no payments can be accepted outside of these hours.

**e)** After payment of the monies due the two copies of the declaration will be returned to the importer or broker for their use and completion of Customs clearance at the port or airport. Information Notices on procedures for Customs clearance at the airport and port Little Bay are available from Customs if required.

## **IJ) FEEDBACK AND CONTACTING CUSTOMS**

Customs are seeking to improve their processes and would welcome any feedback on the procedures set out here. Feedback forms are available at all Customs Offices or you can phone Customs at the numbers shown below

If you would like a copy of this notice sent to you electronically, please contact Customs and provide your e-mail address or e-mail Customs at [customs@gov.ms](mailto:customs@gov.ms)

The Longroom office and the Comptroller can be contacted at the main Customs Office at Brades on (1) 664 491 3816 or by fax on (1) 664 491 6909

For Customs at the Transit Shed phone (1) 664 491 2456

For Customs at Gerald's Airport phone (1) 664 491 8816