

NOTICE TO IMPORTERS

No. 07 of 2011

CHANGING THE WAY WE WORK TO A TECHNOLOGY-DRIVEN WORKPLACE THE SELF -ASSESSMENT REGIME

All Importers are advised that all goods intended to be placed under a Customs Procedure are to be governed by a Declaration for that procedure. The goods declared will be subject to Customs supervision from the date and time of importation, having regard to the Customs procedure requested, until:

1. Delivery is authorized by the Proper Officer, or
2. The goods are destroyed under Customs supervision, or
3. The goods are Re-exported.

Under a self-assessment regime, the Declarant certifies to the truthfulness of the information contained in the Declaration and the supporting documents, principally, with respect to **Customs Value, Tax Liability, Tariff Classification and the Customs Procedure Code (CPC)**. The Customs Act and Regulations, Chap. 78.01 places the responsibility on the Declarant to **truthfully and accurately complete the Goods Declaration** and the Declarant is required to provide any other relevant information necessary for the Proper Officer to ascertain that correct duties and taxes are assessed and that all related Regulatory requirements have been adhered to.

It is **the declarant who has to compute and discharge his liabilities himself** by using the Customs Border Control System to calculate the tax liabilities and to request **confirmation** of this assessment from the Customs and Excise Division.

Comptroller of Customs & Excise

22.07.11