

MINISTRY OF FINANCE
CUSTOMS AND EXCISE DIVISION
NOTICE TO IMPORTERS/EXPORTERS

No. 9 of 2011

**NOTIFICATION OF TRANSACTION USER FEE IN
RESPECT OF CUSTOMS DECLARATION
(IMPORT / EXPORT) FORM C82 AND FORM e-C82**

All Importers / Exporters are hereby informed that **effective October 01, 2011** and in accordance with **Legal Notice No. 133 of 2011** a transaction user fee in respect of Customs Declaration (Import / Export) **Form C82 and e-C82** shall be paid to the Comptroller of Customs and Excise as follows:-

(a) in the case of a commercial declaration, a fee of forty dollars; and

(b) for other goods declaration, a fee of ten dollars.

A commercial declaration is a declaration which is used to indicate to the Comptroller whether the transaction relates to goods that are imported, exported, to be transshipped or intransit, and the procedure to be applied to the goods.

The transaction user fee will apply to all goods declarations (**excluding Ex-Warehouse**) registered in the Customs Border Control System (CBCS) with effect from the 1st October, 2011. Assessment Notices must be generated for all declarations processed and Transaction User Fee must be paid for goods to be considered as "**entered**" under the Customs Act, Chapter 78:01.

Consequently, original Assessment Notices and Payment Receipts (where applicable) must be attached to original **Forms C82 and e-C82** presented to the proper officer for clearance or shipment of goods.

Comptroller of Customs & Excise

09.12.11