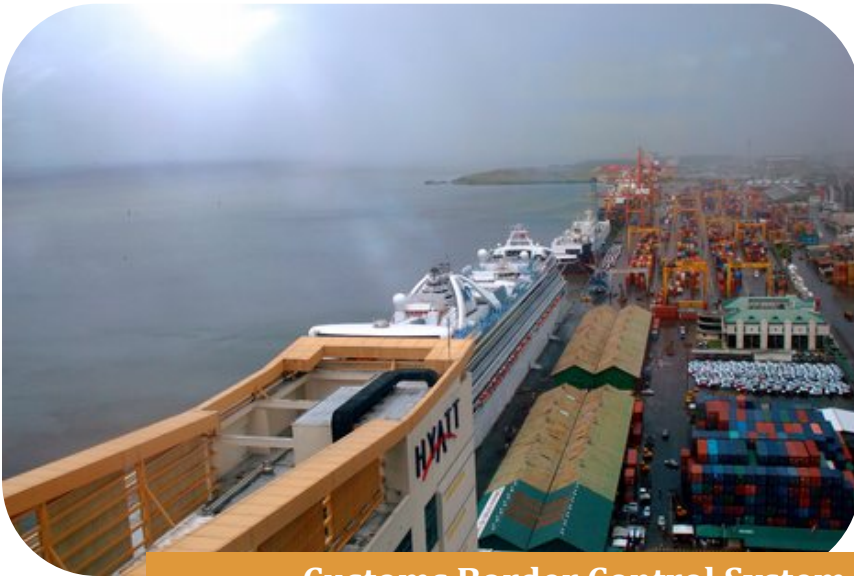


Customs & Excise Division IMPORTS

Standard Operating Procedure and End-User Guideline



Customs Border Control System

ASYCUDA World



Processing Import Declarations

The objective of this document is to assist the trading community in obtaining Customs clearance on all goods being imported. This operating procedure applies at all Ports of Entry in Trinidad and Tobago.

The Guide describes all required operations involved in processing and assessing a Customs Declaration until goods are delivered to the importer, all under an electronic environment.

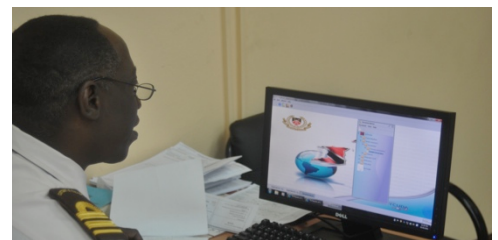
The Declarant is required to self-assess the e-Declaration (e-C82) using the Customs Border Control System.

The goods declaration is the most important document in the customs clearance process; Customs does not interfere in the declaration process.



Advance Cargo Reporting

Ocean carriers and airlines transporting cargo into Trinidad and Tobago can integrate their manifests electronically into ASYCUDA World.



Customs Verification

Customs Officers are automatically advised when shipments are subject to physical examination.



General Aspects

Customs Declaration

The Single Administrative Document (SAD), also known as the Entry, is a Declaration made by the Importer or Exporter of the goods and certifies that the particulars are true and accurate.

Self - Assessment

Declarants are directly responsible for the truthfulness, completeness and accuracy of the declaration and the supporting documentation.

The declarant discharges his/her liabilities by submitting to Customs a declaration providing values, classifying goods, identifying tax regimes, origin and all other relevant data.

Pre-Clearance Verification

Customs will undertake a documentary verification on Declarations making use of concessions, duty relief, and preferential trade agreements after Declarants complete Self-Assessment

All Declarations can be submitted and approved prior to arrival of cargo.

Regulatory Agencies

The Declarant ensures that all necessary permits, approvals, licences and any other regulatory requirement have been obtained from the necessary Regulatory Agency for each declaration.

Operating Procedure

The Declarant is required to self-assess the e-Declaration using the Customs Border Control System.

1. Self-Assessment

- 1.1. The Declarant logs-in the Customs border control system (CBCS) to input the required information for the Declaration.
- 1.2. At the end of the data entry process, the user carries out the consistency checks available in the system.
- 1.3. **Before** requesting Assessment the Declarant ensures that all data is complete, accurate, correct and all required documents are attached.
- 1.4. Once consistency checks are complete, the Declarant ASSESSES the completed Declaration using the CBCS. The assessed Declaration has legal value. The ASSESSED status of a Declaration signals ACCEPTANCE of the e-Declaration by the Proper Officer.
- 1.5. **After** the declaration is assessed, the system displays a Declarant Reference, a Registration Number and an Assessment number for the Declaration as a confirmation of positive allocation of data into the system.
- 1.6. **The Declarant** prints the e-Declaration (eC82) including assessment notice, information page, etc.

2. Approval from Regulatory Agencies

- 2.1. After Self-Assessment, the declarant presents e-C82 at each Regulatory Agency that requires approval or vetting.
- 2.2. The staff designated at the Regulatory Agency stamps, signs and/or affixes document on e-C82 based on their regulatory mandate.





Customs Border Control System

Payment of duties and taxes. Automated risk assessment.

3. *Payment of duty liability*

- 3.1. The declarant presents to the Customs Cashier a printed assessment notice with the barcode and signature available on the CBCS and tenders the amount assessed by any means of payment authorised.
- 3.2. The Customs Cashier processes the payment by entering relevant data and validating the transaction.
- 3.3. On validation, the CBCS automatically generates a Customs Receipt number, attaches the electronic receipt to the e-C82 and adds the Receipt number to its first page.
- 3.4. A hard-copy of the Customs receipt is printed and given to the payee. The payee can access the information on the Declaration at any time and print-out a copy of the receipt.

4. *Risk Assessment - Selectivity*

- 4.1. After Self-Assessment and/or payment where applicable, the Declarant triggers the selectivity process on the CBCS.
- 4.2. The system allocates either a RED or GREEN lane to the Declaration and automatically assigns an Examining Officer for RED lane.



Payment Duties & Taxes

Payment of duties and taxes assessed on e-Declarations can be made at any designated Customs office.

The Customs and Excise Division facilitates online payments through the use of **Deposit Accounts**. All duties, taxes and fees assessed on declarations can be paid using On Line Deposit Accounts at the time of Self-Assessment.

4. Risk Assessment - Selectivity (continued)

- 4.3. Also, under the selectivity process the system identifies if Customs Pre-Clearance Verification is required and any Regulatory Agency requirements
- 4.4. When 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.

Pre-Clearance Verification. Examination.

5. Pre-Clearance Verification

- 5.1. An e-Declaration requires Pre-Clearance checks when it has a special tax treatment, concession, duty relief or goods are subject to preferential trade agreements.
- 5.2. The Declarant presents the e-Declaration with all original supporting documentation to the Counter Officer.
- 5.3. The Counter Officer retrieves the declaration from the CBCS and performs a documentary examination to determine if the tax treatment declared may be allowed.
- 5.4. When allowed, the e-Declaration is re-routed to GREEN on each item selected by the system. The Counter Officer includes all remarks at the time of validating the e-C82.
- 5.5. If the Counter Officer finds reasons not to allow, then the Declaration is re-routed to QUERY.

6. Port of Entry / Clearance Office

- 6.1. At the clearance office, the declarant lodges a hard-copy of the declaration and all original supporting documentation.
- 6.2. A Receiving Clerk performs a cursory verification of the hard-copy declaration against what is on the system.
- 6.3. When the system allocated a GREEN lane, the declaration is given to the Officer-in-Charge/Screening Officer.
- 6.4. If the system allocated a RED lane, the declaration is handed to the Examining Officer assigned by the CBCS.

7. Pre-Clearance Verification

- 7.1. The Officer-in-Charge conducts a final screening on the declaration prior to release and clearance on the system.
- 7.2. If the Officer-in-Charge conforms, the e-Declaration is cleared and a Release Order is printed and signed. All documentation is handed to the Declarant.
- 7.3. If the Officer-in-Charge disagrees with the GREEN lane assignment and defines that examination is required, then it re-routes the e-Declaration to RED.



Risk Management

Effective application of risk management practices is key to achieving high levels of both control and facilitation, and thus compliance.

ASYCUDA World allows the use of its selectivity engine to provide an automated risk assessment determining the appropriate level of intervention required for shipments.

The Risk Assessment signals at the same time when Regulatory Agencies need to intervene.



Release & Delivery

One hard-copy of the completed Customs e-Declaration and all original supporting documents is lodged at the Port of Entry or the Clearance Office where the imported goods are temporarily stored.

When the system selects a shipment for examination, an Officer is automatically assigned and notified to conduct the examination.

Customs Release. Delivery of goods.

8. Customs Examination

[RED or YELLOW Lane Release]

- 8.1. After receiving an e-Declaration assigned from the system, the Examining Officer reads the criteria directives, retrieves the e-Declaration and conducts a documentary review and physical examination guided by the directives.
- 8.2. Subsequently, the Examining Officer completes the Inspection Report on the CBCS clearly identifying his/her findings.
- 8.3. When infractions are detected and after the Examining Officer completes the Report, he/she brings the matter to the attention of the Officer-in-Charge.
- 8.4. The Officer-in-Charge refers the matter to the Preventive Branch for further investigation.
- 8.5. If no infraction is detected or after corrective measures were made, the Examining Officer clears and re-routes the e-Declaration to a GREEN lane.
- 8.6. The system verifies that all Regulatory Agency requirements and Pre-Clearance Verification have been completed. If one remains outstanding, the system does not allow clearing the e-Declaration.
- 8.7. After clearance is granted, a Release Order is printed and signed by the Examining Officer.

9. Delivery to the Importer

- 9.1. Subsequent to obtaining a Release Order, the importer may request the Custodian to allow delivery of goods.
- 9.2. The Custodian generates on the CBCS the Exit Note and allow the importer to remove the cargo from the Customs controlled area.

ASYCUDA World in T&T

ASYCUDA World in Trinidad and Tobago is installed and operating on a centralized architecture which is available 24/7 for processing trade transactions through the Customs network and via the Internet.

The Customs and Excise Division provides transparency by allowing traders to do tracking on its operations and transactions throughout the entire process-flow. From the moment goods are manifested, reported to land or arrive in Trinidad and Tobago, until delivery is granted.



<http://www.customs.gov.tt>