

PROCEDURE FOR CLEARANCE OF GOODS
BY RETURNING NATIONALS

1. An interview must be conducted by a Customs Committee headed by the Assistant Comptroller/Enforcement to determine importer's eligibility for the concession.
2. If eligible, approval must be given by the Assistant Comptroller/ Enforcement on the prescribed form i.e. Returning National (Initial) Approval Form. **SEE APPENDIX 1.**
3. The importer must make a declaration on Bill of Sight of the quantity, description and values of all items being imported. **N.B: A list of items with appropriate description and values can be prepared before coming to Customs so as to avoid delays in clearance. A Declaration of Personal & Household Effects list developed by Customs may be used by inserting the quantities, descriptions, and values in the appropriate columns. SEE APPENDIX 2.**
4. The Assistant Comptroller/Enforcement will make the appropriate notation on the Bill of Sight indicating which items will be granted concession e.g. personal and household effects and which items will be dutiable e.g. building material, foodstuff, machinery and equipment. **N.B: Motor vehicles imported by returning nationals must be dealt with separately by the Supervisor/Valuation and the Committee. A copy of the description of the vehicle and its value must be kept on file for future verification.**
5. Returning Nationals must complete an ASYCUDA++ prepayment account registration form which can be obtained by login into the ASYCUDA++ web services at <http://asyweb.svgcustoms.net/asyvc/>. Go to Notice Board then click on Prepayment Account Registration Form and print.
6. The completed registration form must be submitted to the ASYCUDA Section in order to obtain a registration number.
7. The approval form along with the Bill of Sight and the registration number must be presented to the Executive Officer in charge of the Accounting Unit (**EO/Accounts Unit**).
8. The E.O/Accounts must peruse the list and make an assessment of the amount to be deposited based on the items declared. **N.B: The Customs reserves the right to take an amount considered to be adequate to cover the duty liability.**
9. The E.O/Accounts acknowledges acceptance by writing on the face of the Bill of Sight the notation "***accepted pending examination***" where items are directly listed on the Bill of Sight **or** "***accepted as per attached list pending examination***" where the list is attached to the Bill of Sight.

10. Copies of all documents i.e. bill of sight and list of declared items and ASYCUDA registration form must be kept on file at the Accounting Unit for future verification.
11. The E.O/Accounts Unit must set up a deposit account (prepayment) on the ASYCUDA system for the amount assessed using the ASYCUDA registration number.
12. The amount assessed for deposit must be paid to the E.O/Accounts and a receipt must be issued to the importer.
13. The importer is given the deposit account number and a PIN number to access the account.
14. An entry declaration must be prepared by the importer or his agent reflecting the items declared as per bill of sight using the appropriate customs procedure code (CPC). The table below shows the CPCs that must be used with the items falling under the following categories.

Items Imported By Returning Nationals	Customs Procedure Code	Duty Assessment
New and used personal and household effects	4700 - P11	<ul style="list-style-type: none"> ▪ CSC payable ▪ \$30.00 stamps
Building materials, machinery & equipment, foodstuff	4000 - 000	Import Duty, VAT & CSC payable
Motor Vehicle	4700 - P10	<ul style="list-style-type: none"> ▪ 75% waiver of Import Duty, Excise Tax & VAT ▪ Full CSC & Vehicle surcharge payable

N.B: The importer is advised to make accurate declaration to avoid delays in verification and processing of any refund due.

15. Duties assessed on entry must be paid by using the deposit account number and PIN in Box # 48 on the declaration (SAD).
16. The entry must be presented to the Concession Desk for approval stamp prior to lodgment at the appropriate section for examination.
17. If the examination will be conducted on premises, then the importer/broker must make application for overtime services at the time of presenting his/her entry for release. **N.B: Application for overtime services must be submitted to the proper officer at least two (2) hours before closing time.**
18. All applicable charges must be paid for containers to go on premises

GUIDELINES FOR EXAMINATION OFFICERS

An officer assigned to conduct the examination must use the following guidelines.

1. Verify items declared on entry against the goods being examined.
2. Where it is observed that there are additional items or that the values declared are inadequate, this finding should be noted on a new Bill of Sight. **N.B: any additional Bill of Sight should only capture additional items or values and should not replicate the original declaration.**
3. The Bill of Sight must be prepared in triplicate.
4. The examination Officer should retain a copy of the Bill of Sight and forward it to the Accounting Unit.
5. The other two copies are given to the importer to be taken to the broker to prepare a new entry.
6. When completing the Inspection Act, the examination Officer must note that an additional entry is to be prepared.
7. The Broker should prepare a new entry using the Extended Code 4142. This customs procedure code will require mandatory reference to the previous declaration to be placed in the appropriate section of the new declaration.

Items Imported By Returning Nationals	Customs Procedure Code	Duty Assessment
New and used personal and household effects	4142 – P11	<ul style="list-style-type: none"> ▪ CSC payable ▪ \$30.00 stamps
Building materials, machinery & equipment, foodstuff	4142 - 000	Import Duty, VAT & CSC payable
Motor Vehicle	4142 – P10	<ul style="list-style-type: none"> ▪ 75% waiver of Import Duty, Excise Tax & VAT ▪ Full CSC & Vehicle surcharge payable

N.B: No manifest registration number or transport document (i.e. bill of lading or airway bill) are required in Box # 40. However, the broker must insert the previous entry number e.g. C 2102 in the reference field and the assessment date in the date field of the attached documents page. For example:

DO02	C 2102	25/05/2008
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8. The entry must be assessed utilizing the deposit account.
9. The Accounting Unit is responsible for monitoring the submission of the new entry.
10. The entry will be sent to Post Clearance for checking to determine if an amount is refundable.

APPENDIX: 1

RETURNING NATIONAL (INITIAL) APPROVAL FORM

From: **Assistant Comptroller/Enforcement** **Date:**

To: **Executive Officer/Accounting Unit**

Please be advised that an interview was conducted with Mr. /Mrs. /Ms.

And he/she/they qualify for duty free concessions to Returning Nationals.

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Assistant

Comptroller/Enforcement