



GOVERNMENT OF SAINT LUCIA
Ministry of Finance
CUSTOMS AND EXCISE DEPARTMENT

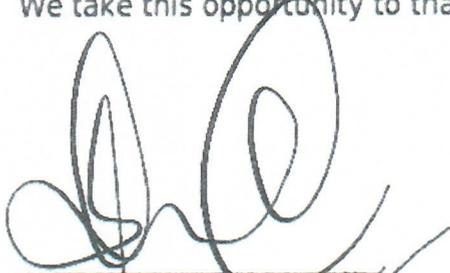
CUSTOMS PUBLIC NOTICE NO. 5 OF MARCH 03, 2026

Review and Clearance of Broker's Guide: Processing SAD's with Form 19.01 (Concession/Tax Relief)

The Customs and Excise Department would like to inform all brokers and importers of the new process for approval of the Form 19.01 (Concession/Tax Relief) which will take effect from **Monday, March 09, 2026**.

Please find attached the guidance note on the processing of SADs with Form 19.01, issued as an appendix to the existing Brokers' User Manual. This document is intended to support brokers in applying the recently published policy governing the new Form 19.01 procedure and should therefore be read in conjunction with the policy document.

We take this opportunity to thank all our stakeholders for your continued cooperation.



Sherman T. G. Emmanuel (Mr.)
Comptroller of Customs

Attch.

Broker's Guide

Processing SADs with Form 19.01 (Concession/Tax Relief)

Version 1.0

1. Purpose

This guide provides step-by-step instructions for Customs Brokers/Declarants to register, update, and assess import SADs that require concession approval using Form 19.01.

2. Scope

Applies to all import declarations where tax relief/concession is granted via an approved Form 19.01, whether the approval covers the entire shipment or only specific item lines/quantities.

3. Roles and Responsibilities

- **Broker/Declarant:** Registers the SAD, completes Form 19.01, submits for approval, uploads approved Form 19.01, and assesses the SAD.
- **Approving Authority:** Reviews the submission and issues an approved (signed/stamped) Form 19.01 or returns queries/rejections.
- **Customs (as applicable):** Performs selectivity/document checks and release controls in accordance with Customs procedures.

4. Before You Start

Ensure you have the following before registering the SAD:

- Commercial Invoice
- Bill of Lading/Air Waybill
- Concession eligibility/supporting documents required by the approving authority
- Correct CPC for the import regime
- Correct Tax Relief/Concession code per item line
- Concessionaire mapping to the relevant agreement in ASYCUDA

Note: The approved Form 19.01 is required before assessment, unless Customs policy explicitly states otherwise.

5. Standard Workflow (Recommended)

Step 1: Register the SAD (do not assess yet)

1. Create the import SAD and complete all mandatory header fields.
2. Declare concession items as distinct item lines where possible (separate from non-concession items).
3. For each concession line, apply the appropriate CPC and Tax Relief/Concession code on that item line.
4. Verify tariff classification, description, quantities, units, and values for each concession item.
5. Register the SAD and record the SAD registration number (this must be referenced on Form 19.01).

Step 2: Complete Form 19.01 (link to the registered SAD)

1. Complete Form 19.01 using the beneficiary/importer details.
2. Enter the SAD registration number obtained in Step 1.
3. List the concession items on Form 19.01 consistent with what is declared on the SAD (and within any concession limits).

Step 3: Submit for approval

1. Submit the Registered SAD reference, Form 19.01, and all supporting documents to the relevant approving authority.
2. Respond promptly to any queries or requests for clarification to avoid delays.
3. Obtain the approved Form 19.01 (signed/stamped/authorized).

Step 4: Upload the approved Form 19.01 and assess the SAD

1. Scan the approved Form 19.01 ensuring it is legible and complete (all pages, signatures, stamps, and dates).
2. Retrieve the registered SAD using the SAD registration number.
3. Upload the scanned approved Form 19.01 as an attachment/supporting document to the SAD.
4. Make any necessary SAD updates so the declaration matches the approval (especially for partial approvals).
5. Assess the SAD only after the approved Form 19.01 is attached and aligned with the declared item lines.

6. Handling Partial Approvals

If the approved Form 19.01 covers only certain items or only specific quantities/values, you must update the SAD before assessment.

- Recommended approach:
- Split item lines so that approved quantities/values are on concession lines and non-approved quantities/values are on normal-tax lines.
- Apply Tax Relief/Concession codes only to the portion explicitly approved.
- Ensure the SAD item line descriptions/quantities/values match the approval wording and limits.

7. Scanning and Upload Standards

To avoid delays, the scanned Form 19.01 must be:

- Legible (stamps/signatures clearly visible)
- Complete (all pages included)
- Correctly oriented (no sideways/upside-down pages)
- Preferably saved as a single PDF file
- Recommended file naming convention:
- Form1901_<ImporterNumber>_<SADRegNo>_<YYYYMMDD>.pdf

8. Common Mistakes to Avoid

- Applying the relief code incorrectly or not applying it per item line where required.
- Assessing the SAD before uploading the approved Form 19.01.
- Mismatch between Form 19.01 items and SAD lines (description, quantity, value, tariff).
- Uploading an illegible or incomplete scan (missing stamp/signature page).
- Not adjusting the SAD when approval is partial (leading to incorrect relief).

9. Quick Reference

Stage	What You Do	Key Output	Checkpoint
Register SAD	Enter declaration, apply CPC + relief code per item line, then register	SAD registration number	Concession lines separated; relief codes correct
Prepare Form 19.01	Complete Form 19.01 and reference SAD registration number	Form 19.01 package	Items match SAD; limits clear
Approval	Submit to approving authority and respond to queries	Approved Form 19.01	Signed/stamped/authorized
Upload & Assess	Scan, upload approved Form 19.01, update SAD if needed, then assess	Assessed SAD	Approved Form 19.01 attached and aligned

10. Pre-Assessment Checklist

- SAD registered and SAD registration number recorded
- Correct CPC applied
- Correct Tax Relief/Concession code applied per concession item line
- Approved Form 19.01 received (signed/stamped)
- Approved Form 19.01 scanned legibly and completely
- Approved Form 19.01 uploaded/attached to the SAD
- SAD updated to match the approval (especially partial approvals)

End of Guide