SUSPENSE DECLARATIONS USER MANUAL

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1. Definitions

a) The **suspense** declarations regime type includes the following:

Declaration Model	Description	Extended Procedure Code	Description	Additional Code	Description
EX 2	Temporary Exports	2000	Temporary Export for return in an unaltered state	000	Common Regime
		2100	Temporary Export for return after repairs	000	
		2200	Temporary Export for outward processing	000	
IM 5	Temporary Imports	5000	Temporary Import for return in an unaltered state	000 - 230	See reference tables
		5100	Temporary Import for return after repairs	000	Common Regime
		5200	Temporary Import for return after inward processing	000	
IM 7	Entry for Warehousing	7000	Entry for warehousing in a private warehouse	000	Common Regime
		7070	Transfer of goods from one private warehouse to another	000	
		7071	Transfer of goods from a duty free shop to a private warehouse	000	
		7095	Good entered for warehousing from a free zone	000	
		7100	Direct entry for warehousing; Duty free shop	000	

Declaration Model	Description	Extended Procedure Code	Description	Additional Code	Description
IM 7	Entry for warehousing	7170	Transfer of goods from a private warehouse to a duty free shop	000	Common Regime
		7171	Transfer of goods from one duty free shop to another	000	
		7194	Good entering a duty free shop after being locally manufactured	000	
		7195	Goods entering a duty free shop from a free zone	000	

Table 1. Suspense Regimes

b) The **Delay Period** - is the number of days the goods will remain in the suspense regime. This will be **730 days** in the case of warehousing transactions.

c) The **Guarantee Account Reference** - is the unique alpha numeric code assigned to the **C58 bond**. The SADs liability is deducted against the balance of this account. The guarantee reference code is inserted into field 49, **"identification of warehouse"** on the SAD main form.

d) The **Product Specification Code** – This code may be made up of a maximum of seventeen alpha numeric characters. It is the unique identifier of products being warehoused. It is currently mandatory to include this code for warehousing products as this code is used to identify the products at the point of the preparation of the warehouse exit SAD. Reference this in field 33 on the SAD.

e) The **Item Quantity** – is the numerical value representing the quantity of pieces being moved. It may be the number of bottles in the case of alcohol.

2. Table of Symbols

| Symbol	Description
	"Verify the document" to check all the document fields for coherence and syntax.
	"Assess": Assess a SAD.
	"Store": Store the SAD on the ASYCUDA server.
	"XML Import": Import a SAD xml file from the local computer.
	"XML Export" : Export a SAD xml file to the local computer.
	"Print": Print the assessed SAD.
	"Total Mass": View the total mass of all the SAD items.
	"Change Goods Ownership": Reserved for future use.
	"Add Item": creates an additional page to the SAD main form.
	"Delete whole Page": deletes the complete SAD page.
	"Delete item": Deletes the selected item line from the SAD page.
	"Query Response": Submits the SAD for post entry after modification from query.

Table 2. ASYCUDA World SAD menu iconography.

3. Previous Declaration Form

On assessment of a suspense declaration, the system generates a simplified version of the SAD. This simplified version is then referenced as the **"Previous Declaration"**

To access this "Previous Declaration Form", navigate the document library using the following path:

ASCYCUDA >> Goods Clearance >> Declaration >> Previous Declaration. Right Click the option: **Previous Declaration** and select the option **"Find"** as seen in figure 2.

The system will invoke the finder. Input the relevant information into the finder then click the icon to retrieve the records.

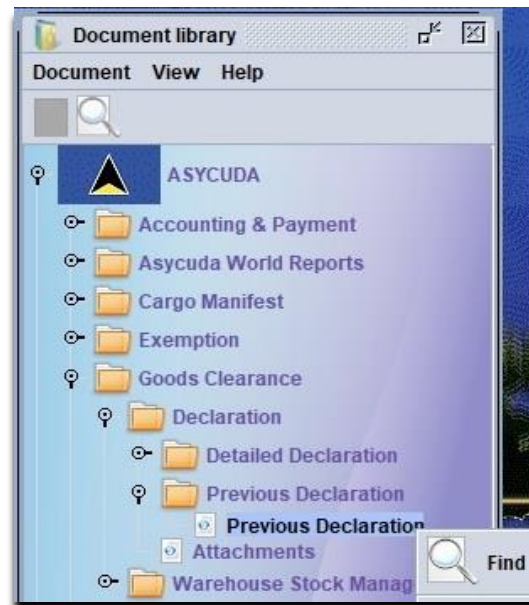The finder will display the results showing the following:

FIGURE 1. Previous Declaration Finder Option

a) Clearance Office – The office where the goods are located.
b) General Procedure – This indicates the SAD regime used.
c) Registration Serial – The letter assigned by the system to registered SADs.
d) Registration Date – The date the SAD was registered.
e) Assessment Serial – The letter assigned by the system to assessed SADs.
f) Assessment Number – The sequence number assigned to the SAD at assessment.
g) Assessment Date – The date the SAD was assessed.
h) Declarant Code – The ASYCUDA code assigned to the declarant.
i) Declarant Reference – The alpha numeric characters given to the SAD by the declarant.
j) Exporter – For temporary export SADs, it will indicate the exporter's code.
k) Consignee – The importer of the goods.
l) Expiration – This signifies the end date of the suspense period.

Right click the record result and select the **"View"** Option.

The system will display the **"Previous Declaration"** form for viewing.

The form consists of three segments. They are described below:

I.   General Segment

This area of the form displays a window containing the following:

a) Exporter – Only applicable for temporary export SADs.
b) Consignee – For warehousing SADs, this is the owner the goods.
c) Declarant – The declarant who prepared the SAD.
d) Customs Reference – Will display the Customs registration and assessment numbers and dates of registration and assessment.
e) Reference number – The declarant's unique identifier for the SAD.
f) Items – Total number of items on the SAD.
g) Number of packages – The total number of packages on the SAD.
h) Identification of warehouse – Only applicable for warehousing SADs. It will display the reference number for the warehouse.

The **item summary** will list the goods by item, according to the regime selected by the declarant. **Temporary Export** and **Temporary Import** SADs will feature the following:

a) SAD line number including the HS Code & Country of Origin.
b) The exporter or importers code.
c) Initial Weight.
d) Initial Supplementary Units.
e) Remaining Mass
f) Remaining Supplementary Units

Figures 2 and 3 shows an example of the general segment page of a **"Previous Declaration"** form of a **Temporary Export** and **Temporary Import** transaction respectively.

Figure 2. Temporary Export Previous Declaration Form

Figure 3. Temporary Import Previous Declaration Form

The **item summary** will be displayed in the following format, when the declaration was assessed under the **IM7** regime:

g) SAD line number including the HS Code, Product Identification Code, Country of Origin, Current Goods Owner and **(New Goods Owner: Applicable when a change of ownership procedure has been completed).**
h) The Initial Weight.
i) Initial Supplementary Units.
j) Remaining Mass.
k) Remaining Supplementary Units

This information is important in determining the remaining quantities of the items warehoused when performing the EX-Warehouse procedure.

II. Items Segment

Here the system displays all the information for a specific line of the suspense declaration. This includes HS Code, Item Specification Code (where applicable), Country of Origin, Procedure Code, Initial Weight, Initial Supplementary Units and C.I.F Reference Unit. See an IM7 item segment illustrated in figure 4.

Figure 4. IM 7 SAD item segment

III. Transactions Summary Segment

Here the system displays a listing of all transactions associated with the initial suspense declaration. They are as follows:

1. Declaration Entry listing – The system will list in **BLUE,** all items initially placed in the suspense regime and all subsequent write off transactions will be listed in **BROWN.** These will include:

   a) The SAD item line number.
   b) HS Code of the item.
   c) Country of Origin of the product.
   d) Year, Office Code, Registration Number of the initial SAD and the Transaction Sequence Number.
   e) The initial Supplementary Units, Weight and Value.
   f) The remaining Supplementary Units, Weight and Value.

4. The ASYCUDA WORLD Warehouse Stock Report

ASYCUDA World offers the declarant the following report for suspense declarations.

It may be accessed by navigating the ASYCUDA World document library and following the path:

ASCYCUDA >> Asycuda World Reports >>
Right click the option: Reports and select the function: **"Open".** See the illustration in figure 5.
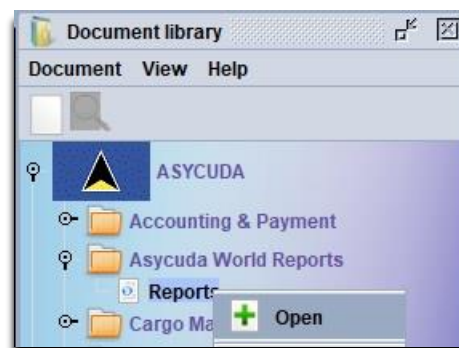
Figure 5. ASYCUDA World Reports

The system will display the blank report form. Click the drop down option and select the **"Report Category"**: **"BROKERS"** from the drop down list.
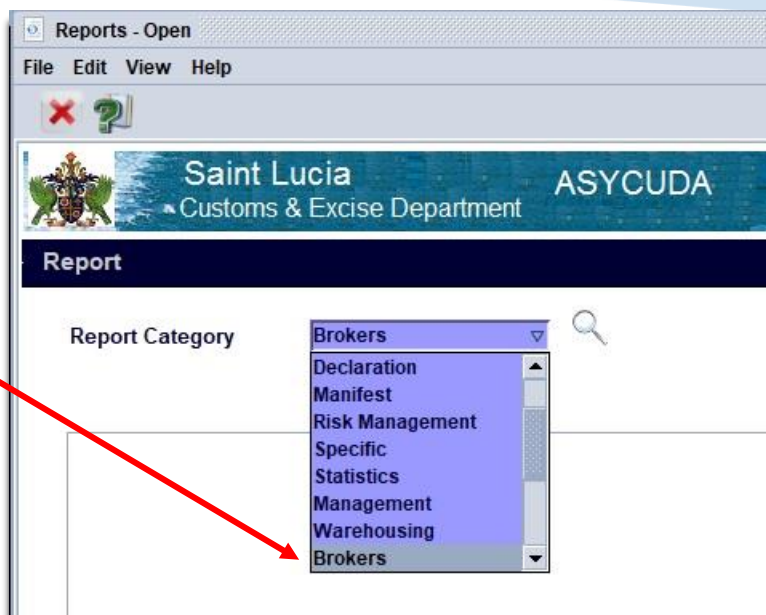
Figure 6. Report Category selection screen.

The system will display a listing of reports available under the category selected.

Click on the required report, then right click to reveal the **"<u>select</u>"** option. See the illustration in figure 7. The system will display a blank form. Complete the form by inserting the following:

Figure 7. ASYCUDA WORLD Reports showing the select option

a) Company – Insert the importer code used on the warehousing SAD.

b) Warehouse – Insert the Guarantee Account reference.

c) Choose the output file type.

d) Select the [✓] icon to submit the request.

Figure 8. ASYCUDA WORLD warehouse stock report form

The system will display a
confirmation message. See

figure 9. Click the ✓ icon
to confirm and generate the
report.

Figure 9. Confirmation message

Figure 10. ASYCUDA WORLD Stock report

The report will contain the following:

a) Warehouse Code
b) Company Code
c) Customs Declaration Registration Number
d) Declaration Registration Year
e) Goods Expiry Date
f) Product(s) HS Code
g) Product Identification Code
h) Goods Country of Origin
i) Goods Remaining Quantity

5. Warehousing Declaration Preparation

The Process

Access the ASYCUDA WORLD document library and follow the path: **ASYCUDA >> Goods Clearance >> Declaration >> Detailed Declaration**: Right Click the option **Detailed Declaration** and select the option **"New"**.

The system will retrieve a blank SAD requiring the declarant to key in the details of the shipment. Complete the SAD in its entirety **paying attention** to the following:

1. Tariff Number
2. Country of Origin
3. Product Identification
4. Item quantity
5. Supplementary Units
6. Customs Value
7. Commercial Description
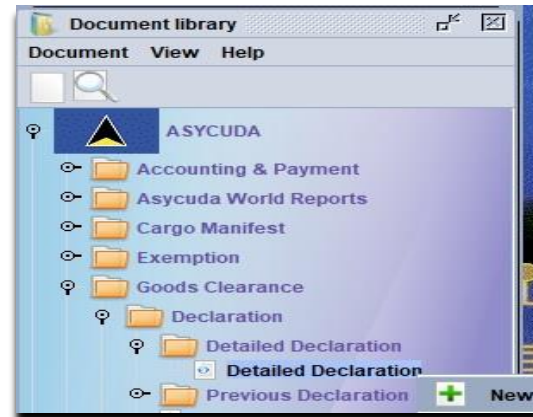
Figure 11. New Declaration Option

For a comprehensive guide for SAD declaration preparation procedures, please consult the **Brokers User Manual**. It may be accessed at the following link ………………………………….

Ensure that all mandatory fields are completed by clicking the [gear icon] icon to perform a document check. If no errors are seen during the check, proceed to assess the declaration using the [checkmark icon] icon.

After assessment, the duties and taxes will not be payable as they are secured against the warehouse guarantee account which is the C58 Bond. However, the payment of CSCP Fees or Global Standard Fees may apply.

Once paid, a selectivity lane will be automatically triggered by the system for risk management purposes.

According to the lane assigned, the declarant may be required to proceed to Customs for examination and delivery of the goods.

6. EX-Warehouse Declaration Preparation

The Models of declaration for these SADs may include **EX3** for goods sold duty free or re-exported and **IM4** for goods sold duty paid.

The re-export procedure codes include:

3070: Re-exported from a private warehouse.

3071: Re-exported from a duty-free shop, with the additional code 113 to identify duty-free sales.

Duty paid or Import procedure codes include:

4070: Duty paid from a private warehouse.

4071: Duty paid from a duty –free shop.

It should be noted further that the above procedures may also be used with the appropriate additional code where a concession is being claimed.

The Process

Access the ASYCUDA WORLD document library and follow the path: **ASYCUDA >>Goods Clearance >> Declaration >> Detailed Declaration**: Right Click the option **Detailed Declaration** and select the option **"New"**.

The system will retrieve a blank SAD requiring the declarant to key in the details of the shipment. Complete the following fields in the SAD General Segment:

a) Clearance Office Code
b) Model of Declaration
c) Consignee Code
d) Declarant Code (where applicable)
e) Customs Procedure Code (including the additional code)
f) Warehouse Identification Code

Pro Tip: Consult the "Previous Declaration Form" explained on pages 6-8 or the "ASYCUDA WORLD Stock Report" explained on pages 8-12 as a guide in obtaining accurate information while preparing the EX-Ware SAD.
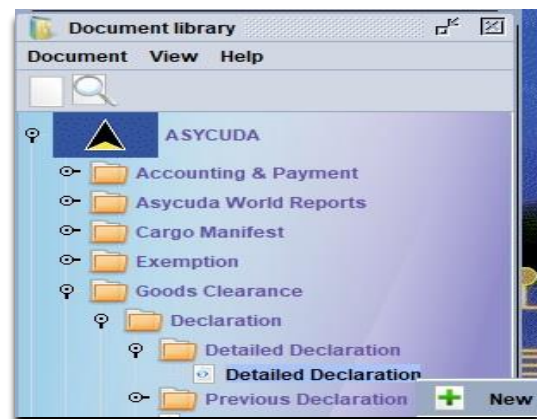

Figure 12. New Declaration Option

On inputting the Customs Procedure Codes, the system will enable the **"Previous Declaration"** tab on the SAD form. See figure 13. Select this Tab to insert the following information from the initial IM 7 SAD:

Figure 13. Previous Declaration Tab

g) Office Code – Insert the clearance office.
h) Year – Insert the SAD Registration Year.
i) Registration Number – Insert the SAD Customs Registration number.
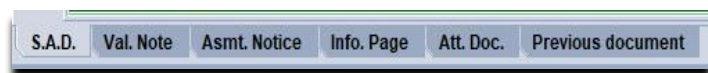j) Item Number – Insert the corresponding line number from the initial SAD for the goods being removed.

Figure 14. SAD Previous Declaration page ready for completion.

The system may present various warnings at this stage. It may indicate that the goods have not been released by Customs or the declaration cannot be found. Please verify the accuracy of the information inserted. If you are certain of the validity of the information, please contact the Customs Warehousing Section for further assistance. Otherwise proceed.

Figure 15. Partially completed SAD previous declaration page

On inserting valid data, the system will display the following information within the "previous declaration" segment of the page:

- The HS Code of the item being removed.
- The Country of Origin of the item being removed.
- The Product ID of the item being removed.
- The commercial Description being removed.
- The initial and remaining **Quantity**.
- The initial and remaining **Packages** (Where applicable).
- The initial and remaining **Net Weight**.
- The Reference **CIF Value**.
- The initial and remaining **Supplementary Value** (where applicable).

The system will insert the item HS Code into the **"Current Declaration"** segment of the page. The user is then required to input the "Supplementary" units being removed. The item's "Net Weight" and "Reference CIF Value will automatically be calculated based on the quantity inputted. See the illustration in figure 16.

Figure 16. SAD Previous Documents Page

Net Mass and Reference CIF Value automatically calculated

On selecting the ➕ icon, the system will display the confirmation message seen in Figure 17. If yes, select the ✅ option to continue. Otherwise, select the ❌ option. The system will add the first item to the list as shown in figure 18.

Figure 17. Add item #2 confirmation message

Figure 18. Current declaration page showing one item in the list.

The system permits the inputting of additional items. The user will be required to input the declaration and items details in the **"Previous Declaration"** segment and repeat the process outlined above.

Once all items have been added to the "Current Declaration" segment, the system will automatically populate the following fields:

SAD GENERAL SEGMENT	
BOX NUMBER	**FIELD NAME**
16	Country of Origin Name
22	Currency and total amount invoiced
23	Exchange Rate
31	Package Number, Type and Commercial Description
32	HS Code and Product Identification
34	Country of Origin Code
35	Gross Weight in Kgs
37	Procedure Code
38	Net Weight in Kgs
40	Previous Document Summary
41	Item Quantity
42	Item Price
46	Customs Value
Valuation Note General Segment	
BOX NUMBER	**FIELD NAME**
	Invoice Value

Table 3. EX- Warehouse SAD fields auto populated by the ASYCUDA

Perform a SAD verification by clicking the icon in the SAD menu. The system will highlight the additional mandatory fields in **RED**. An error message will also be displayed, listing these mandatory fields. Input the requisite information into the appropriate fields, attach all supporting documentation, and then ASSESS the SAD.

7. Change of Goods Ownership Procedure

ASYCUDA WORLD requires Customs to transfer ownership of products sold from one warehouse operator to another. The broker of the current goods owner will submit a request to transfer the individual items from the ASYCUDA stock to the receiving warehouse owner. The officer will request that both parties be available to present the completed Transfer of Warehouse Goods Form. The preparation of a SAD is mandatory to credit the duty liability of the products from the guarantee account of the previous warehouse owner and debit that of the receiving owner.

The Model of Declaration used for these SADs is **IM7**. The procedure codes may be either of the following: **7070, 7171, 7071 or 7170**. See **table 1** for a detailed explanation of each procedure.

Access the ASYCUDA WORLD document library and follow the path: **ASYCUDA >> Goods Clearance >> Warehouse Stock Management >> Change Goods Ownership**: Right Click the option **"Change Goods Ownership"** and select the option **"Request Transfer"**.

The system will display the blank **"Goods Change of Ownership"** page. See figure 20.
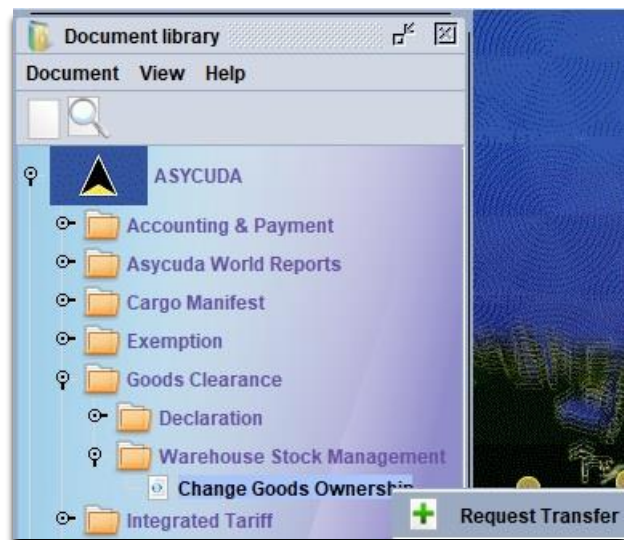

Figure 19. Request Change Goods Ownership Option

Figure 20. Change of goods ownership form.

a) Select the **warehouse code** from the list to retrieve the available products for transfer.
b) Input the **current goods owner's code**.
c) Input the **declarant's code.**
d) Input a unique reference for this change of ownership document.
e) Click the 🔍 option to retrieve the available goods. The system will display a listing of 🖰 icons indicating the warehouse code and current owner's name.
f) Click the first level icon to reveal a listing of second level 🖰 icons. These will display a listing of all the available goods, including their HS Code and country of origin. A further click of each individual item will reveal the IM7's Registration Year, Clearance Office Code, Registration Number and item line number. The system will also list the goods remaining weight and supplementary units.
g) Right click the second level 🖰 icon line featuring the goods HS Code and Origin to reveal the [🔄 Select goods] option.

h) Click the **Select goods** option. The system will display a dialog box as seen in figure 21. The box will display the available supplementary quantity of the goods available for transfer.

Figure 21. Transfer supplementary units dialog box.

i) Input the supplementary quantity to be transferred then click the ✓ option. The system will list the item and the inputted supplementary quantity & weight, in the "Goods requested for transfer of ownership" segment. See figure 22.

Figure 22. Goods selected for change of ownership

j) Repeat steps h &i: **"selection"& "Supp. Units"** procedure to add required items to the list for transfer.

k) Input the "New Goods Owner" code into the field labelled: "New Owner.

l) The number of days shown indicates the maximum period in days allowed for the completion of the procedure. The default period is 14 days. However, the transfer must be completed within the period inputted, otherwise the system will automatically return the goods to the original owner.
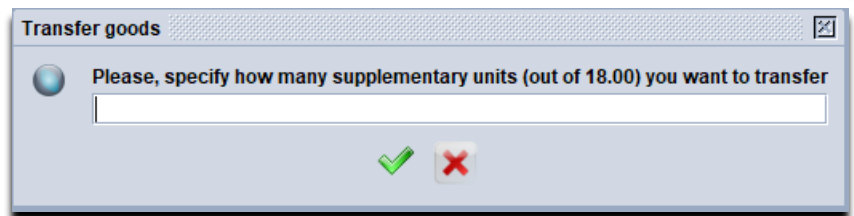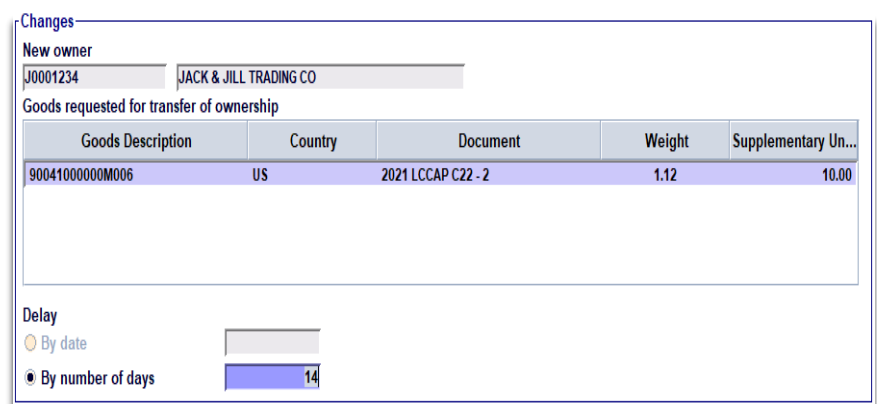

Figure 23. Change of goods ownership "Changes Segment"

m) Select the "attach scanned doc" tab and attach all supporting documentation for the goods change of ownership.

n) Verify the document then click the ✔ icon to submit the request for Customs approval.

o) The system will display the message seen in figure 24.

p) Once the request has been assessed by Customs, an automatic email is sent to the declarant's account indicating the status of the request. See figure 25.
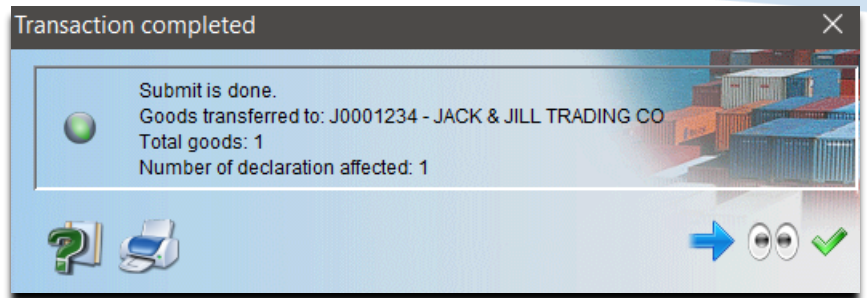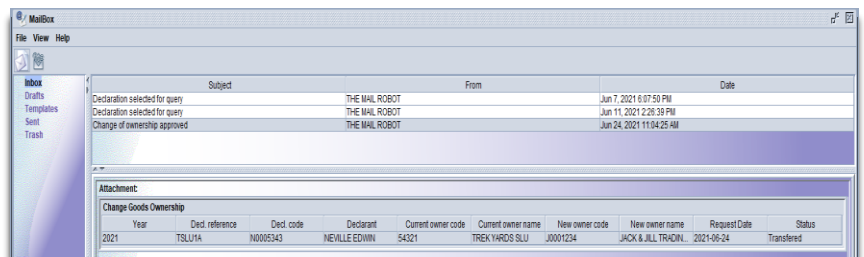

Figure 24. Transaction Completed

Figure 25. Email message showing the request details

On approval of the "request", the declarant representing the "New Goods Owner" will be responsible for the preparation of the **"Change Goods Ownership"** SAD.

Change of Goods Ownership SAD

Access the ASYCUDA WORLD document library and follow the path: **ASYCUDA >>Goods Clearance >> Declaration >> Detailed Declaration**: Right Click the option **Detailed Declaration** and select the option **"New"**.
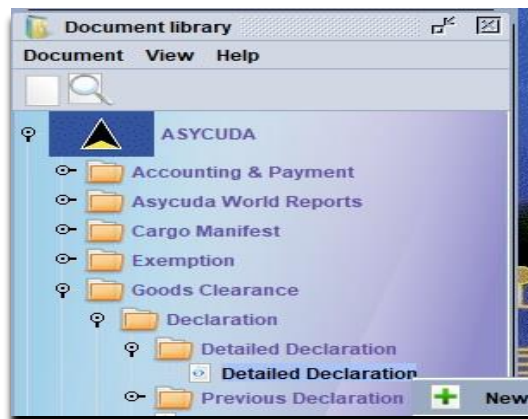

Figure 26. New SAD option

The system will retrieve a blank SAD requiring the declarant to key in the details of the transfer. Complete the following fields in the SAD General Segment:

a) Clearance Office Code
b) Model of Declaration
c) Consignee Code (New Goods Owner)
d) Declarant Code (where applicable)
e) Customs Procedure Code (7070,7071,7171 and 7170)
f) Warehouse Identification Code (New Warehouse)

On inputting the Customs Procedure Codes, the system will enable the **"Previous Declaration"** tab on the SAD form. See figure 27. Select this Tab to insert the following information from the previous owner's IM 7 SAD:

Figure 27. Previous Declaration Tab

g) Office Code – Insert the clearance office.
h) Year – Insert the SAD Registration Year.
i) Registration Number – Insert the SAD Customs Registration number.
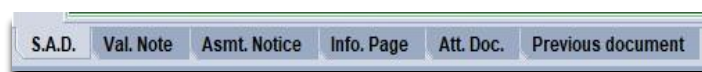j) Item Number – Insert the corresponding line number from the initial SAD for the goods being transferred.

Figure 28. SAD Previous Declaration page ready for completion.

Figure 29. SAD previous declaration page goods change of ownership

On inserting valid data, the system will display the following information within the "previous declaration" segment of the page:

- The HS Code of the item being transferred.
- The Country of Origin of the item being transferred.
- The Product ID of the item being transferred.
- The commercial Description being transferred.
- The initial and remaining Quantity. **(The remaining quantity is the full amount to be transferred to the new owner).**
- The initial and remaining **Packages** (Where applicable).
- The initial and remaining **Net Weight**.
- The Reference **CIF Value**.
- The initial and remaining **Supplementary Value** (where applicable).

The system will insert the item HS Code into the *"Current Declaration"* segment of the page. The user is then required to input the full "Supplementary" units being transferred. The item's "Net Weight" and "Reference CIF Value will automatically be calculated based on the quantity inputted. See the illustration in figure 30.

Figure 30. SAD Previous Documents Page

Net Mass and Reference CIF Value automatically calculated

On selecting the ➕ icon, the system will display the confirmation message seen in Figure 31. If yes, select the ✔ option to continue. Otherwise, select the ✖ option. The system will add the first item to the list as shown in figure 18.

Figure 31. Add item #2 confirmation message

Figure 32. Current declaration page showing one item in the list.

The system permits the inputting of additional items. The user will be required to input the declaration and items details in the *"Previous Declaration"* segment and repeat the process outlined above.

Once all items have been added to the "Current Declaration" segment, the system will automatically populate the following fields:

SAD GENERAL SEGMENT	
BOX NUMBER	FIELD NAME
16	Country of Origin Name
22	Currency and total amount invoiced
23	Exchange Rate
31	Package Number, Type and Commercial Description
32	HS Code and Product Identification
34	Country of Origin Code
35	Gross Weight in Kgs
37	Procedure Code
38	Net Weight in Kgs
40	Previous Document Summary
41	Item Quantity
42	Item Price
46	Customs Value
Valuation Note General Segment	
BOX NUMBER	FIELD NAME
	Invoice Value

Table 4. Change of Goods Ownership Warehouse SAD fields auto populated by the ASYCUDA

Perform a SAD verification by clicking the icon in the SAD menu. The system will highlight the additional mandatory fields in **RED**. An error message will also be displayed, listing these mandatory fields. Input the requisite information into the appropriate fields, attach all supporting documentation, and then ASSESS the SAD.

8. Temporary Import declaration preparation

Goods meant for temporary importation are dutiable at the rates listed below:

Unless exempted by any provision of law or Cabinet Conclusion,

a) Full Service Charge is payable at the time of importation.
b) 5% or 10% of the applicable duties (Import Duty, Excise Tax and or Value Added Tax) is payable at the time of importation. Thereafter the same rate is chargeable every quarter for the duration of time the goods remain in the state until re-exportation. The availability of such goods on island at the time of importation determines the rate applied. The application of the above procedures necessitated the utillisation of the "Ask Tax" function in ASYCUDA World. The procedure is explained below:

The broker is required to manually key in the values, rate and tax amount payable for each item line.

The Model of Declaration applied for this SAD type is **IM5** and the procedure codes may be; **5000, 5100, or 5200**. See **table 1** for a detailed description of each procedure.

Access the ASYCUDA WORLD document library and follow the path: **ASYCUDA >> Goods Clearance >> Declaration >> Detailed Declaration**: Right Click the option **Detailed Declaration** and select the option **"New"**.

Figure 33. New Declaration option

The system will present the user with a blank SAD for completion. After providing all the requisite information, perform a SAD verification. A screen will appear, prompting the user to insert values for all taxes for the first line item of the SAD. Insert the following values for taxes applicable to the commodity item:

Figure 34. Manual item tax screen

a) The value base amount (Customs Value),
b) Tax rate (rate applicable for this HS Code) and
c) The amount payable for the applicable tax (5% or 10% of the amount payable of the rate above)

Tip: Insert a zero value into each field for taxes that are not applicable to the commodity item. Example, an item where Import Duty is not payable by HS Code, the user should insert "0" into the "Rate and Amount" fields of the manual tax screen.

The system will present this manual tax screen for all SAD line items. Insert the required values into each prompt. The SAD will display the "Verified" message. Proceed to SAD assessment. Each prompt will appear once again with all information pre-inserted. Click the green tick for each screen until presented by the SAD assessment screen.
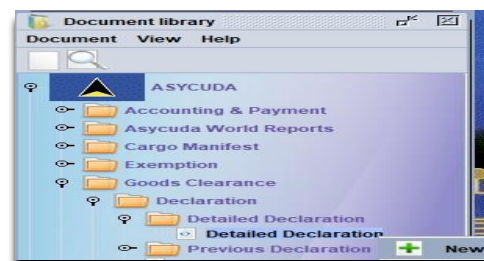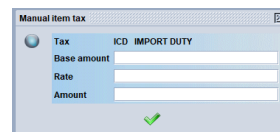
27