

	 <div> V A N U A T U  <b>CUSTOMS &amp; INLAND REVENUE</b>  <b>SERVICE DE LA DOUANE ET DES CONTRIBUTIONS INDIRECTES</b> </div>
<b>CUSTOMS CLEARANCE – STANDARD OPERATING PROCEDURES</b>	
<b>Direct Imports for Home Use, Temporary Imports, Re-Imports and Warehousing</b>	
IM4 (4000, 4052, 4053, 4091, 4900) IM5 (5200, 5300) IM6 (6021, 6022) IM7 (7100) DE7 (7400) PR9 (9100)  <b>For External users</b>	
<b>Purpose</b>	<p>To ensure the accuracy of the information provided, thereby assuring the collection of the full revenue due and conformation of clearance requirements, in accordance with the relevant laws and regulations.</p> <p>To submit SADs for assessment for imports, temporary imports, re-imports, warehousing and acquittals for temporary imports or pre-released goods.</p>
<b>Scope</b>  <b>Location</b>	<p>This procedure applies to Brokers in the clearance of imported cargo under the various import procedures.</p> <p>Port Vila Luganville</p>
<b>Process Owner</b>	Manager Customs Revenue Unit Manager Border Manager North
<b>Legislation</b>	Customs Act, Sections 51-60, 70-72, 73-91, 102-106, 134, 211-213 Customs Regulations, 17-19, 23, 24-30, 34-35, 45 Import Duties Act Excise Tax Act Other Government Import Regulations
<b>Flowcharts</b>	Declaration Process – Imports Disputed Imports Process Declaration Process – Domestic Excise SAD Amendment Process Payment Process Cargo Management Post Clearance Audit Process
<b>Minimum Documents Required</b>	Duly completed SADs Commercial Invoice Bill of Lading or Airway Bill Telegraphic Transfer Receipts Contract arrangement Insurance Certificate Import Permits, where applicable Concessions, where applicable Domestic Excise goods production inventory

<b>Procedure</b>	<b>Person Responsible</b>	Brokers	<b>Section Responsible</b>	Customs Revenue Unit, Customs Border, Santo Customs.
				<ol style="list-style-type: none"> <li>1. Captures and submit the SAD according to the Brokers' TOR.</li> <li>2. If SAD is selected to Yellow or Red, wait for further instructions from Customs.</li> </ol> <p>Notes:</p> <ul style="list-style-type: none"> <li>• Where required, Customs will conduct physical examination of the consignment.</li> <li>• Should there be any disputes with IM4 (4000) lodged, Customs can amend the SAD to IM4 (4900) and will collect a security.</li> <li>• For IM4 (4052, 4053, 4091) SADs, Customs will verify the identification marks against the previous temporary Import SADs and Pre-release SADs respectively.</li> <li>• For IM5 (5200, 5300) SADs, ensure security requirements are met and provide identification marks of the goods to Customs.</li> <li>• For IM6 (6021, 6022) SADs, Customs will verify the identification marks against the Temporary export SADs.</li> <li>• For IM7 (7100) SADs, Customs Warehouse Officer will assist with examination to ensure conformity with warehouse requirements.</li> <li>• For DE7 (7400) SADs, Customs Warehouse Officer will verify SAD against production stocks.</li> <li>• For all warehouse SADs, Customs Warehouse Officer will manage the guarantee issues, if any.</li> <li>• For PR9 (9100) SADs, authorized Traders/Brokers can process such entries, especially in situations where there are delays with Bill validations.</li> </ul> <ol style="list-style-type: none"> <li>3. Customs assesses SAD (If SAD is not selected, Broker assesses and arrange the payment. If pre-payment facility is available, Broker can print the Release Order and Receipt).</li> <li>4. Make payments to nearest Customs Cashier of duties, taxes and fees and obtain Receipt and Release Order. (If pre-payment facility is available Cashier may issue only the Release Order.)</li> </ol>
<b>Monitoring</b>	<b>Person Responsible</b>	Yellow and Red Lane Officers, Examiner, Warehouse Officer.	<b>Section Responsible</b>	Customs Revenue Unit, Customs Border, Santo Customs.
				<ol style="list-style-type: none"> <li>1. Customs will to run system reports on all timed-up cargo, unpaid or expired SADs and will take necessary actions.</li> <li>2. Customs will conduct Concession end use compliance checks and take necessary actions on abuses.</li> <li>3. Customs will be gather information for the purpose of intelligence and risk management.</li> <li>4. Customs will conduct post clearance audits to ensure compliance is maintained.</li> </ol>

<b>Corrective Actions</b>	<ol style="list-style-type: none"> <li>1. If the Broker declares inaccurate information on the SAD, Customs will make amendments to the SADs after consultation with the Broker.</li> <li>2. Customs may take action against Brokers who make errors/omissions frequently.</li> <li>3. Customs will take necessary actions if discrepancies are found during examinations at importation or in Customs Controlled Areas.</li> </ol>
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#### **VERIFICATION AND RECORD KEEPING**

<b>Date Written</b>	: 28 <sup>th</sup> Oct 2016	<b>By:</b>	AW NPT
<b>Date Endorsed</b>	: 3 <sup>rd</sup> Nov 2016	<b>By:</b>	CRMC
<b>Date Authorized</b>	: 4 <sup>th</sup> Nov 2016	<b>By:</b>	Chairman CRMC
<b>Date for Revision:</b>	4 <sup>th</sup> Nov 2017	<b>By:</b>	CRMC

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