
How To Complete The Caribbean Single Administrative Document

All goods imported or exported must be declared to Customs. With the exception of some goods carried as passenger's baggage or some postal parcels the declaration should be made using the new Customs entry form known as the Caribbean Single Administrative Document. Details of the exceptions can be obtained from Customs.

It is important to know that the lodging of a declaration by an importer or a representative indicates that the person concerned is declaring the goods in question for the Customs procedure shown on the document. In doing this, the declarant is accepting responsibility under the law for:

- (1) The accuracy of the information given in the declaration;
- (2) The authenticity of the documents attached to the declaration;
- (3) The observance of all the obligations necessary under the declared procedure.

There is a brief pre-printed declaration on the form as to the accuracy of the information it contains, but the action of signing the document and presenting it to Customs indicates a full acceptance of all responsibilities. The form may be filled in by hand but must be legible, in ink, and in block capitals. The form may also be completed by typewriter or computer printer. There should be no erasures or overwriting on the forms, any alteration should be made by crossing out the incorrect detail and adding those required at the side or above the original. Any alterations made this way should be initialled. The form must be signed before presentation to Customs. Customs may require a fresh declaration to be completed if the original is considered to be illegible.

A detail of the information to be provided on the form is explained below. The headings refer to boxes on the form.

Consignor/Exporter

(a) Imports

Enter the full name and address of the consignor, who is the first person or company selling the goods if they are imported under a contract of sale. Otherwise it is the person or company owning the goods immediately prior to their importation.

(b) Exports:

Enter the full name and address of the exporter, who is the person or company supplying the goods to the overseas customer.

Where No. is indicated in the box insert the reference number allocated to the exporter by Customs.

Regime

Enter the code indicating how this entry is to be treated i.e. Import, Export, Warehousing, etc. (See Customs Procedure Codes)

No. of Pages

Enter the total number of pages forming a copy of the entry, e.g. if there is 1 face sheet and 1 continuation sheet the figure 2 should be entered here.

No. of Items

Enter the total number of items being declared including those on continuation sheets. The number of items corresponds to the number of "description of goods" boxes being completed.

Importer/Consignee

(a) Import

Enter the full name and address of the importer. The importer is the owner of the goods or any other person possessing the goods or beneficially interested in them at any time between importation and clearance by Customs.

Where No. is indicated in this box insert the reference number allocated to this trader by Customs.

(b) *Export*

Enter the full name and address of person or company to which the goods are consigned. If the consignee is not known at the time of departure of the goods enter the name and address of the person or company responsible for taking delivery of the goods at destination.

Total No. of Packages

Enter the total number of packages being entered on this declaration.

Declarant

If the declaration is being completed by an authorised agent on behalf of the importer or exporter enter the full name and address of the agent. Where No. is indicated in this box insert the reference number allocated. by Customs to the agent.

If the declaration is being completed by the importer or exporter himself enter "consignee" or "consignor" as appropriate and leave the space for No. blank

Ref. is for use by the importer, exporter or agent and should be used to insert a trade reference number if one has been given to this entry. This will enable easy reference in the case of query, etc.

Country whence consigned

(a) *Import*

Enter the name of the country from which the goods were dispatched. This is not necessarily the country of origin or manufacture. Enter country code at the right-hand side of this box.

(b) *Export*

Leave blank.

Country of 1st destination

(a) *Import*

Leave blank.

(b) *Export*

Enter the name of the country to which the goods are dispatched. Enter the country code at the right-hand side of the box.

Country of final destination

(a) *Import*

Leave blank.

(b) *Export*

Enter the name of the country which is known at the time of dispatch to be the final country to which the goods are to be delivered. Enter the country code in the space at the right hand side of the box.

Manifest No

The box will be used at a later date when numbers are assigned to manifests written off by computer. For the present, leave the box blank.

B.L. /AWB No.

Enter the Bill of Lading or Airway Bill number.

Additional Information

This box provides space on the declaration to give details for which there is no specific box and is used for information such as warehouse names and numbers, authorisations and special requests or explanations. Details on what information should be included in this box will be given by Customs.

If special documents are required to be presented with an entry, use this box to enter the references of any documents produced.

Mode of transport

Details of modes of transport and the associated codes are given on another page of this tariff. In this box enter the description and code for the method of transport used for the carriage of the goods.

Port/Airport

Enter the name and code for the Customs office at the place where the goods enter or leave the country.

Rotation No.

If it is known, enter the number allocated by Customs to identify the voyage or flight.

Identity of means of transport

Enter the name or number identifying the vessel or flight number and date.

Nationality of transport

Enter the name and code of the country in which the means of transport is registered.

Date of arrival/departure

Enter the date of arrival (or departure for exports) for the means of transport.

Location of Goods

Enter the location where the goods are available for examination if necessary.

Marks and Nos., Container No.

Enter the marks (letters and/or numbers) which identify the container, case etc. in which the goods have been transported. If the goods do not completely fill the container or case enter the words part case, part container etc. as appropriate.

Enter any identification marks or numbers shown on individual packages or the word "bulk" as appropriate.

Description of goods

Enter the normal trade description of the goods to enable immediate and unambiguous identification and classification.

Customs Value

Enter the value of the goods for Customs purposes in Eastern Caribbean Dollars. The value should include freight, insurance and any other charges applicable to the goods prior to the calculation of duties and taxes.

CPC

The Customs Procedure Code (CPC) identifies the treatment to be applied to the goods forming an item on the Customs declaration.

The regime has already been identified in box 2 and this code plus two further code numbers completes the CPC. Enter the complete code identifying the procedure which you are requesting in this box. A list of CPCs is given elsewhere in this tariff.

Entry of a CPC in this box constitutes a formal declaration that the conditions of the relevant regulations will be complied with and may legally bind the person signing the declaration.

Tariff No.

Enter the code number identifying the goods forming this item in accordance with the tariff.

Net weight

Enter the net weight of the goods in kilograms i.e. the weight of the goods including any packing normally going with them to a buyer in a retail sale.

Supplementary quantity

When more than one quantity is shown against the Tariff Number for the item in the Tariff, enter the second quantity here.

Country of origin/destination*(a) Import*

Enter the name and code of the country in which the goods have been produced or manufactured.

(b) Export

Enter the name and code of the country to which the goods are to be ultimately delivered.

No. and type of packages

Enter the number of individual parts and describe the packages.

Exchange rate

Enter the rate of exchange used in any calculation converting an invoice amount from foreign currency. The rate of exchange used should be that current on the day that the declaration is accepted by Customs. Enter the three character currency code at the right hand side of the box.

Duties and Taxes

These boxes require an entry to show the basis and method of calculation of the taxes payable and must be completed with a line for each type of tax. The way in which the boxes are to be completed is described below and then a practical example is given.

Duty/Tax Type

Enter the code in the left hand column and a description in the right hand column forming this box. Details of codes and descriptions of taxes can be obtained from Customs.

Duty/Tax Base

Enter code in the left hand column and description in the right hand column forming the box. Details of codes and descriptions of tax base can be obtained from Customs.

Base Amount

Enter the value to be taxed.

Rate

Enter the rate of tax applicable.

Duty/Tax Due

Show the amount of duty or tax due in each case

Example

Goods which have a value for Customs of 3,000EC\$ with a duty of 5%, Consumption Tax 25% and service 5% (Countries may use codes, and descriptions which differ from those shown. Check with Customs)

Duty/Tax Type	Duty/Tax Base	Base Amount	Rate	Duty/Tax Due
01 Imp.	42 GIF	3000	5%	150
02 Con.	43 CIF+Imp	3150	25%	787.50
03 Ser.	44 CIF+Imp +Con.	3937.5	5%	196.87

Licence

Give the number of any licence presented in support of this declaration.

Lic. quantity and lic. Value

Enter into the boxes as appropriate the quantity or value of goods particular to this item which are attributable to the licence noted in box 36.

Place and Date

Enter the place at which the declaration is made and the date.

Enter the original hand written signature of the person making the declaration.

IN SIGNING THIS BOX A LEGAL DECLARATION IS BEING MADE THAT THE DETAILS SHOWN ON THE FORM AND ON ANY CONTINUATION SHEETS ARE TRUE AND COMPLETE AND THAT THE REQUIREMENTS OF ANY LEGISLATION HAVE BEEN MET.

Other charges

Enter in this box the code and description to identify charges other than those applicable at item level, e.g. rent.

Amount

Enter the amount of any "other charge" due to this entry.

Summary

Use this box to summarize charges due from this page and brought forward from continuation sheets.

Grand Total due

Use this box to show the total of all monies due on this declaration.

Signature and name of declarant

The declaration must be signed by the importer if the importer is an individual, or by an employee who has been authorised in the case of a firm or company.

Alternatively, the declaration may be signed on behalf of the importer by any firm, company or individual to whom the importer has given the authority to act as an agent for Customs purposes. The manner of authorisation is a matter of arrangement between importers and their agents, but in giving authority to an agent the importer will be assumed to have given authority to this clerks and servants authorised by the agent; to carry out all the Customs business of the importer.

The Comptroller of Customs may request verification of an agent's authority to act on behalf of an importer at any time