

Saint Kitts & Nevis Customs and Excise Department (SKNCED) Voluntary Compliance Program (VCP) Self Assessment Questionnaire

Guidelines for filling out this questionnaire:

- A. This self-assessment questionnaire has been developed to assist the SKNCED in ensuring that we are sufficiently informed and equipped to process all applications submitted by you our valued clients for entry into the Division's Voluntary Compliance Programme via the most effective and objective manner.
- B. Applicants are kindly requested to ensure that prior to submission that the questionnaire is complete, true and accurate.
- C. Completed questionnaires should be submitted to the Voluntary Compliance Task Force (VCTF), Customs House, Basseterre together with the prescribed application form.
- D. The SKNCED reserves the right to verify the authenticity of all information submitted within this document.

1. Company information

1.1. General company information

1.1.1. Please state the name, address, date of establishment and legal form of the organisations of the applying company. Please include the URL of your company's website if applicable.

If your company is part of a group, please indicate if any other entity in the group:

a) already is an approved VCP member; or

b) has applied for V.C.P. membership and is currently undergoing an audit by the Customs and Excise Division.

1.1.2. Please give the following details (if they apply to the legal form of your company):

a) Full name of the board members and/or senior management team:(Directors, heads of departments, head of accounting, head of customs brokerage department)

1.1.3 Please indicate the name and address of the broker/person responsible for customs matters in the applicant's administration.

1.1.4. Please describe briefly your commercial/business activity. Indicate your position(s) in the international supply chain: manufacturer of goods; exporter, freight forwarder, warehouse keeper, customs broker, carrier, importer, consolidator, terminal operator, others.

1.1.5. Please specify the locations, list the addresses, the name, the telephone numbers and the email of subsidiary companies or affiliates

2. Information and Statistics on Customs Matters

2.1 For each of the following give an estimate of the total amount you have paid in each category for the last three years. If a new business, state N/A

- Customs duty
- Excise duty
- VAT
 - Import Surcharge
 - Tobacco Tax
 - Other

2.2 Tariff Classification

2.2.1 How, and by whom, is the tariff classification of goods decided?

2.2.2 What quality assurance measures do you take to ensure that tariff classifications are correct (e.g. checks, plausibility checks *(You use plausibility checks to validate the correctness of the data entered by users)*, internal working instructions, regular training)?

2.2.3 Do you keep notes on these quality assurance measures?

2.2.4 How and by whom is the customs value established?

2.2.5 What quality assurance measures do you take to ensure that the customs value is correctly established (e.g. checks, plausibility checks, internal working instructions, regular training, other means)?

2.2.6 Indicate any preferential treatment claimed on imported goods (e.g. CARICOM, EPA) or any concessions held.

2.2.7 What internal actions have you implemented to verify that the country of origin of the imported goods is declared correctly?

2.2.8 Describe your approach in the processing of proof of preferences for imports and certificates of origin for exportation.

3. Compliance record

3.1 Have breaches of customs rules been detected within your company or by the customs authorities in the last three years? If a new business, state N/A.

3.1.1 If so, briefly describe the breaches.

3.1.2 Have any applications for

authorisation/certification been refused as a result of breaches of customs rules in the last three years? Yes/No. If a new business state N/A

4. Audit trail

4.1 Does your accounting system facilitate a full audit trail of your customs activities or tax relevant movement of goods or accounting entries?

If no, please explain

If yes, please describe the essential features of this audit trail.

5. Accounting system

5.1 What computer system (hardware/software) do you use for your business in general, and for customs matters in particular?

5.1.1 Provide information on the following:

- separation of functions between development, testing and operation
- separation of functions between users
- access controls (which ones/to whom)
- traceability between business system and declaration system.

5.1.2. Are your accounting systems capable of distinguishing between preferential and non-preferential goods? Yes/No
If yes, give details.

5.1.3.

a) At what location are your computer activities undertaken?

b) Have computer applications been outsourced? If yes, to which company were the applications outsourced and how do you manage access controls for the outsourced applications?

6. Internal control system

6.1 Do you have in house guidelines for the internal control system in the accounts department, buying department, sales department, customs brokerage department, production, material- and merchandise management and logistics? Yes/No.

If no, please describe your controls

If yes please describe them briefly and how they are updated.

(For example, actions like job instructions, employee training, instructions for checking faults and mechanism for proof-reading).

6.1.2. Have your internal control processes been subject to any internal/external audit? Yes/No

**6.1.3 Does this include audit of your customs routines? Yes/No.
If yes, please provide a copy of your most recent audit report.**

6.1.4 Describe in brief your procedures for checking your computer files (standing data or master files)?

**6.1.5 How do these procedures cover the following risks from your perspective:
a) Incorrect and/or incomplete recording of transactions in the accounting system.
b) Use of incorrect permanent or out-of-date data such as number of articles and tariff codes.
c) Inadequate control of the company processes within the applicant's business**

Note that the completed questionnaire should be signed by a Director/Managing Partner/Sole Proprietor as appropriate or by an authorised signatory.

I certify that the particulars provided above are true and correct to the best of my knowledge.

Signature.....

Date:

Company Stamp or Seal