


<p>VANUATU ASYCUDA PROJECT 2016-2017</p>	 <p>V A N U A T U <b>CUSTOMS &amp; INLAND REVENUE</b> <b>SERVICE DE LA DOUANE ET DES CONTRIBUTIONS INDIRECTES</b></p>			
<p><b>CUSTOMS CLEARANCE – STANDARD OPERATING PROCEDURES</b></p>				
<p><b>Direct Exports, Temporary Exports and Re-Exports</b></p>				
<p><b>EX1 (1000, 1021, 1022)</b> <b>EX2 (2100, 2200)</b> <b>EX3 (3052, 3053)</b></p> <p style="text-align: center;"><b>For External users</b></p>				
<p><b>Purpose</b></p>	<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 export, temporary export and re-export.</p>			
<p><b>Scope</b></p>	<p>This procedure applies to Brokers in the clearance of exported cargo under the various export procedures.</p>			
<p><b>Location</b></p>	<p>Port Vila Luganville</p>			
<p><b>Process Owner</b></p>	<p>Manager Customs Revenue Unit Manager Customs Border Manager North</p>			
<p><b>Legislation</b></p>	<p>Customs Act, Sections 61-64, 70-72, 73-93, 102-106, 134, 211-213 Customs Regulations, 19, 23, 24-30, 34-35, 45 Import Duties Act, Schedule I Export Duties Act Other Government Export Regulations</p>			
<p><b>Flowcharts</b></p>	<p>Declaration Process – Exports SAD Amendment Process Payment Process</p>			
<p><b>Minimum Documents Required</b></p>	<p>Duly completed SADs Commercial Invoice Export Permits where applicable</p>			
<p><b>Procedure</b></p>	<p><b>Person Responsible</b></p>	<p>Yellow and Red Lane Officers, Examiner, Cashier.</p>	<p><b>Section Responsible</b></p>	<p>Customs Revenue Unit, Customs Border, Santo Customs</p>
<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> <li>3. Where required, Customs will conduct physical examination of the consignment.</li> <li>4. For EX1 (1021, 1022) SADs, Customs will verify relevant documentations against the temporary exportation SADs inspection acts.</li> </ol>				

	<ol style="list-style-type: none"> <li>5. For EX2 (2100<sup>1</sup>, 2200<sup>2</sup>) SADs, Customs will verify the identification marks for verification at the re-importation.</li> <li>6. For EX3 (3052, 3053) SADs, Customs will verify the goods according to the IM5 SADs.</li> <li>7. 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>8. Make payments to nearest Customs Cashier of duties, taxes and fees and collect 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, Examiners, Cashiers.	<b>Section Responsible</b>	Customs Revenue Unit, Customs Border, Santo Customs.
	<ol style="list-style-type: none"> <li>1. Customs Officer responsible will run system reports on all unpaid SADs and will take necessary action.</li> <li>2. Customs will be gather information for the purpose of intelligence and risk management.</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. If any discrepancies are found during examinations, Customs may take necessary action according to the law.</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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<sup>1</sup> Temporarily exporting under this procedure ("Temporary Export under Customs outward processing procedure") means the goods are expected to undergo processing abroad and to be reimported (using procedure IM6-6021) under a different Commodity Code. Duties and taxes are levied on the new products.

<sup>2</sup> Temporarily exporting under this procedure ("Temporary Export for return of goods in unaltered stage") means the goods are expected to be reimported (using procedure IM6-6022) unaltered, still under the same Commodity Code, despite whatever works are done on the goods while abroad, e.g. repair, value added etc. However, should there be costs, they should be declared as "Other costs" on the IM6-6022; Duties and taxes are levied on these "Other costs".