

The ASYCUDA Entry Processing System and the SAD 500/501

The Government of the Republic of Namibia has embarked on a variety of projects to improve financial controls and management. The collection of duties and taxes on imports is one of the main sources of income to the economy of Namibia. The Namibia Customs & Excise Department is responsible for the calculation and collection of duties and taxes, and warehousing control on imported and exported goods. Manually performing these operations makes the compilation of vital statistics both laborious and time consuming.

It was essential to develop an efficient, cost –effective system to collect duties and taxes and to compile statistics, which will be of benefit for both to the Government and the Trading Community. In addition we are required to administer certain restrictions and prohibitions in order to protect the society. Computerization improves and simplifies control of imported and exported goods and provides accurate accounts and statistics.

The Government of the Republic of Namibia through the Ministry of Finance in co-operation with the United Nations Conference on Trade and Development (UNCTAD) has agreed in implementation of a computer system using Harmonized Customs documents and codes, which are consistent and internationally recognized. The name given to this system is ASYCUDAWorld (AUtomed SYstem for CUstoms DATA). This system will replace the current ASYCUDA++, which has now lasted for more than a decade .

The introduction of a modern data processing system into the Customs clearance will bring about faster clearance of cargo, improve revenue control and will provide up-to-date accurate information on trade in goods. Linked to an associated programme of trade facilitation and continuing administrative reform, the new computerized system will be the cornerstone of the programme to improve the performance of the Namibian Customs & Excise Department. **NCED** plans to use its modern telecommunications structure throughout Namibia. This will greatly facilitate the effectiveness of Customs control through centralized computer architecture, including the use of Direct Trader Input (DTI) by the trading community.

1. Introduction of the Single Administration Document, **SAD 500/501 declaration form:**

The Namibian Customs and Excise implement a new goods declaration form as a preliminary step towards implementation of ASYCUDA++. The Single Administration Document (SAD) and its continuation sheet are designed to simplify customs procedure and facilitate input of the Customs Computer Systems. The multi-purpose SAD 500/501 goods declaration serves as a Single Administrative Document and replaced a large variety of entry forms.

2. Entry requirements:

All goods imported into, or exported from the Republic of Namibia must be reported to Namibia Customs and Excise through the use of a goods declaration lodged at the Customs and Excise office at which

they arrive. An SAD declaration form must be lodged for all imported or exported goods, which are for sale or for any industrial, occupational, commercial, institutional or other like use. Goods imported as passengers baggage, non-commercial postal parcels, and certain other personal importations are declared by other means. Details can be obtained from Customs and Excise offices.

The lodging of a goods declaration represents a legally binding statement. In lodging a goods declaration, the declarant accepts responsibility under the law for:

- The accuracy of the information given in the declaration,
- The authenticity of the documents attached, and
- The observance of the obligations inherent in the entry of the goods in question under the Customs Regime / Procedure concerned.

The declarants signature in the declaration statement blocks of the SAD 500/501 attests to the accuracy of the information declared and the indicates the declarant's acceptance of all responsibilities with respect to pertinent information on the goods declared.

3. Private Printing of the NAMSAD:

The Commissioner / Director of Customs & Excise may authorize the private printing of the SAD and its Continuation Sheet. Privately printed forms must correspond precisely as to size, colour, and layout.

Further information is available from:

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Customs and Excise reserve the right to reject at presentation any forms, which do not comply with these requirements.

4. Customs Procedure Codes (CPC's):

In order to declare goods for different procedures, Customs Procedure Codes (CPC's) will be used. The CPC will govern the procedures that Customs will apply to the declared goods. The use of a CPC defines the type of declaration being made.

With the new ASYCUDAWorld, Model (Type) Declaration has replaced the ASYCUDA ++ purpose codes and they are as follows:

EX1	Exportation
EX2	Temporary Export
EX3	Re- Export
IM4	Entry for home use

IMD4	Simplified Customs Declaration
IMP4	Pre-Clearance of Documents
SD 4	Simplified Customs Declaration
IM5	Temporary Importation
IM6	Re-Importation
IM7	Entry for Warehousing
IM8	Import Transit
IMD8	International transit for Urgent Goods
IM9	Other Import Procedures

The CPC's have been replaced by **Extended Procedure Code (EPC)**.

5. The full list of the **Extended Procedure - CPC's** are:

MODEL OF DECLARATION	EXTENDED PROCEDURE	DESCRIPTION
DIRECT EXPORT		
EX1	1000	Direct permanent export of goods
EX1	1100	Return of goods previously entered for home use (e.g. wrong products, damaged, rejected products, etc.)
TEMPORARY EXPORT		
EX2	2000	Temporary Export for Re-importation on same condition
EX2	2100	Temporary Export for repair
EX2	2200	Temporary Export for Exhibition/Promotion
EX2	2300	Temporary Export for outward processing
RE-EXPORTATION		
EX3	3050	Re-export after Temporary Import for re-export on same conditions

EX3	3051	Re-export after Temporary Import for repair
EX3	3052	Re-export after Temporary Importation for Exhibition\Promotion
EX3	3053	Re-export after inward processing (EPZ)
EX3	3054	Re-export after Inward processing (Manufacturers)
EX3	3071	Re-export after Warehousing (Ordinary Storage-OS)
EX3	3073	Re-export after Warehousing (Special Ordinary Storage {SOS})
DIRECT IMPORT FOR HOME USE		
IM4	4000	Direct Import for Home use
IM4	4050	Entry for home use after Temporary Importation for re-export on same conditions
IM4	4051	Entry for home use after Temporary Importation for repair
IM4	4052	Entry for home use after Temporary Importation for Exhibition/Promotion
IM4	4053	Entry for home use after Temporary Importation for inward processing(EPZ)
IM4	4054	Entry for home use after Temporary Importation for inward processing (Manufacturers)
IM4	4071	Entry for home use after Warehousing
IM4	4100	Importation of Capital Equipment for EPZ
TEMPORARY IMPORT		
IM5	5000	Temporary importation for re-export on same conditions
IM5	5100	Temporary importation for repair
IM5	5200	Temporary importation for Exhibition/Promotion
IM5	5300	Temporary importation for inward processing(EPZ)
IM5	5400	Temporary importation for inward processing (Manufacturers)
RE-IMPORTATION		
IM6	6020	Re-importation after Temporary exportation for Re-importation on same state

IM6	6021	Re-importation after Temporary exportation for repair
IM6	6022	Re-importation after Temporary exportation for Exhibition/Promotion
IM6	6023	Re-importation after Outward Processing
WAREHOUSING		
IM7	7100	Direct Warehousing (Ordinary Storage-OS)
IM7	7150	Entry to Warehouse (OS) after Temporary importation for re-export on same conditions
IM7	7151	Entry Warehouse (OS) after Temporary importation for repair
IM7	7152	Entry Warehouse (OS) after Temporary importation for Exhibition\Promotion
IM7	7171	Transfer from Warehouse (OS) to Warehouse(OS)
IM7	7172	Transfer from Ordinary Warehouse to State Warehouse
IM7	7200	Transfer to State Warehouse
IM7	7300	Direct Warehousing (Special Ordinary Storage)
IM7	7350	Entry to Warehouse (SOS) after Temporary importation for re-export on same conditions
IM7	7351	Entry Warehouse (SOS) after Temporary importation for repair
IM7	7352	Entry Warehouse (SOS) after Temporary importation for Exhibition\Promotion
IM7	7371	Transfer from Warehouse (OS) to Warehouse (SOS)
IM7	7373	Transfer From Warehouse (SOS) To Warehouse (SOS)
TRANSIT		
IM8	8000	International Transit of goods through Namibia
OTHER IMPORT PROCEDURES		
IM9	9172	Auction of goods after State Warehouse
IM9	9250	Destruction of goods after temporary Importation for re-export on same conditions
IM9	9251	Destruction of goods after temporary Importation for repair

IM9	9252	Destruction of goods after temporary Importation for Exhibition/Promotion
IM9	9253	Destruction of goods after temporary Importation for Inward Processing (EPZ)
IM9	9254	Destruction of goods after temporary Importation for Inward Processing (Manufacturers)
IM9	9271	Destruction of goods after Warehouse (OS)
IM9	9272	Destruction of goods after State Warehouse
IM9	9273	Destruction of goods after Warehouse (SOS)

The Rebate Items have been replaced by **Additional Procedure Codes (APC)**.

Here are some of the examples:

404 Importation by Diplomats, Head of States & Foreign Representatives

409 Re-Imported goods

6. Completion of the SAD Form:

The SAD may be completed either in type or manuscript. If prepared in manuscript, it must be legible, using block capitals in indelible blue or black ink. There must be no erasures, overwriting or alterations. Under no circumstances may correction fluid be used. In the event that an error is made in the preparation of the SAD, the error shall be lined through with a single line, the correct data shall be written next to the lined-through data and shall be initialed. In instances where the SAD is considered illegible, Customs may require a new Goods Declaration to be completed. The SAD must be signed before lodgment at a Customs office.

7. Amendments:

Concurrent with the introduction of the SAD 500/501 – Goods declaration, a new form of advice for advising declarants of errors on declarations and obtaining any amending particulars has also been introduced.

This form “Declaration Query Notification/Request to Amend” (SAD 503) contains four parts. Parts A and D are for official use only; Parts B and C are for completion by declarants as necessary.

Part A is prepared in duplicate by Customs when an error is detected on a declaration document. The original copy is forwarded to the declarant.

Parts B and C are completed by the declarant and returned to Customs at the place where the declaration was first presented. Part B contains the actual corrections required. Part C requires an explanation as to the reason for the original error. Dependant upon the scope and/or magnitude of the error, Customs may require the preparation and lodgement of a ‘substitute entry’ to replace the original. The declaration contained in Part B of the form must be signed by the person responding to the Customs query and must be the importer/exporter or his/her duly appointed agent. In shipping this declaration,

the same conditions and responsibilities pertaining to the signing of the declaration on the relevant **NAMSAD** (SAD 500/501/SAD 550) apply. And additional supporting documents requested by Customs must accompany the original copy of the query advice upon its return to Customs.

8. Documents to accompany a goods declaration; Assembly of the declaration or entry package: Importers, exporter or agent/declarants will generally be required to submit one complete declaration package including the SAD 500/501 accompanying commercial documents. This declaration is to be presented in triplicate, unless specific instructions require otherwise. One copy will be receipted for and provided a receipt number by Customs and Excise and returned to the declarant. The complete declaration package will consist of the documents listed below assembled in the following order:

- Goods Declaration (SAD 500) and continuation sheet (501);
- commercial invoices;
- commercial transport documents such as an air waybill (AWB), rail advice note (RAN) or Bill of Lading;
- freight statements, accounts etc.;
- Worksheets, when necessary;
- documents supporting an application for relief
- Documents supporting a claim to a preferential rate of duty and/or tax etc.
- license(s), import permits etc.;
- packing list(s)
- Manifest when necessary.

9. Notes regarding Trader identification numbers (TIN):

At the time of preparation of these instructions, importers may or may not have been issued one or more identification numbers by the Directorate of Inland Revenue. They may have been issued either with both Value Added Tax (VAT) exemption number. This numbers are to be placed in the appropriate box no.8 of SAD 500 Form. As soon as that numbering system is implemented, all importers, exporters, clearing agent, and other persons entering goods for Customs and Excise purposes will be required to obtain a single taxpayer identification number and utilize it in filing customs declarations. In the interim, the VAT number from block 15 will be utilized to identify the importer/exporter. Persons, who routinely file customs declarations and do not have a VAT number, should contact the Controller of Customs at the location where they file their destinations for instructions.

10. Detailed guidance on completion of SAD Declaration Form:

General Information

- Please use this guide to help you complete the Customs declaration for Import and Export.
- The declaration is designed as a multi-purpose document. It can be used for all types of importation and exportation – normal home use, permanent, export, warehousing, temporary exportation etc. It is important to show the correct Customs Procedure Code [CPC] in box 37 of the declaration so that the type of import/export is properly declared.
- Most of the declaration fields are relevant for both import and export.
- Customs officers at the local processing fields office will provide general assistance if required. However it is the responsibility of the importer/exporter or Agent to fill in the declaration details.

- All declaration should be typed, or computer printed or completed in readable handwriting to ensure legibility.
- Customs will require 2 copies of the declaration. Declarants should submit at least 3 copies if they required an official copy. Additional stamped copies for commercial purposes may be supplied on request.
- Against the explanation of each box you will see a word “Mandatory”, “Optional“or”Reserved”.
 - **Mandatory**. This means that the Declarant must enter the relevant information in the box. Otherwise the system will reject the declaration, meaning that the processing will be affected if the necessary field is not declared, leading to a possible delay.
 - **Optional**. This means if you have the information available it can be entered, otherwise leave it blank.
 - **Reserved**. This means the box in question is reserved for future use, leave it blank or do not enter anything.

It is the responsibility of the Importer/Exporter and his/her Agent to ensure that declarations are completed fully and accurately. Customs can impose severe penalties for false declaration.

- ❖ The declaration form is divided into 2 areas- “**General Segment**” Information and “**Item Segment**” Information.
- ❖ In the **General Segment**, the relevant information concerning the entire consignment is entered, such as Importer, Exporter, Declarant details, etc.
In the **Item Segment** the information about specific descriptions of goods has to be entered. One “item” containing the information for a specific tariff-code can be entered on the first page of the declaration immediately beneath the general segment data. If the consignment includes goods comprising various different tariff headings, then continuation sheets have to be used to individually enter the necessary item information for each type of goods.

Such precise information is required so that Customs can:

- Accurately assess the revenue involved for each category of goods
- Administer rebate, exemption and reliefs
- Ensure that timely and accurate trade statistics can be compiled by Central Bureau of Statistic for the benefit of the Nation Economic progress.

11. Description of SAD 500/501 block by block

BLOCK NO.	DESCRIPTION	ACTION	USE

A	Office Code Manifest No Registration No Assessment No and Date Receipt No and Date	Mandatory Mandatory for Air, Rail & Sea and Optional for Road Mandatory Reserved Reserved	Enter the code for the Customs Office where the Entry is to be lodged for processing. Enter the appropriate manifest number if applicable. Counter Registration number and date by Customs official. Computer generated number after assessment. Computer generated number after the payment.
1	Declaration Type	Mandatory	The Type or Model of declaration is identified in this box, which is in two parts. The first part is the type of declaration. Model = Description EX = Export entry IM = Import entry The second part is the General Procedure Code, which is the first digit of the CPC.
2	Exporter /Consignor	Mandatory	Enter the full name and address of the consignor/exporter. Enter the full name and address of the exporter of the goods. In the TIN box, enter the VAT No allocated to the exporter by the Inland Revenue Division.
3	Forms	Mandatory	Total number of pages in this declaration, including the front page and any insertions of page two, three, etc. If there is only one page it should be 1/1 and if there are two pages it should be 1/2 and 2/2 etc.
4	Blank	Reserved	Not used

5	No. Items	Mandatory	Enter in figures the total number of items being declared.
6	Blank	Reserved	Not used
7	Declarant Reference Number	Mandatory	Enter your own reference number for the declaration. (Maximum 17 characters)
8	Importer/ Consignee	Mandatory	For imports, enter the full name, address and VAT Registration number allocated by the Inland Revenue Division. For Transits, it is the Declarant/Agent and Carrier Bond Number. For exports declarations the consignee name and address must be entered. This is usually the name of the person or organization to which the goods are consigned outside NAMIBIA including VAT Number.
9	Blank	Reserved	Not used
10	Blank	Reserved	Not used
11	Blank	Reserved	Not used
12	Blank	Reserved	Not used
13	Blank	Reserved	Not used
13	(A) Invoice No. and Date	Optional	For declaration which requires an Invoice, enter the number and date.

14	Declarant / Agent	Mandatory	Enter the name and address of the declarant, who may be the importer, the exporter or a duly authorized agent. In the space provided, enter the VAT number allocated to the declarant by the Inland Revenue Division.
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			If the importer/exporter complete his/her own declarations, enter the same number as in box 8.
15	Country of Export	Mandatory	Enter the code of the country from which the goods are exported or dispatched.
16	Country of Origin	Mandatory	Enter the code of the country of origin for the goods. When more than one country of origin is represented, enter VAR for Various.
17	Country of Destination	Mandatory	Enter the code of the country to which the particular goods declared are to be finally delivered.
18	Identification, Date, and Nationality of Transport at arrival	IM Optional EX Optional	Enter the details of the transport that brings the goods into the country. In the second box, enter the country code where the transport has been registered.
19	Container No	Mandatory	Enter "0" if not containerized and "1" if containerized.
20	Delivery Terms	Mandatory	Whether Import or Export enter the code " CIF ".
21	Identification, Date and Nationality of Transport at Frontier	Mandatory	Enter the transport details from the border eg. Registration Number and Nationality.
22	Currency and Total CIF Value	Mandatory	Enter the Namibian currency (NAD) in the first block. The second block represents the total value for duty purposes in Namibian Dollar.
23	Exchange Rate	Mandatory	Rate of exchange in foreign currency in which the goods were paid for.
24	Other Costs details Freight	Optional	Enter the currency and total freight costs for the transport of goods up to the country of Destination (excluding) inland freight in the country of Export.

	Insurance	Optional	Enter the total insurance costs for the goods up to the Country of Destination (excluding) inland insurance in the Country of Export.
	Other Costs	Optional	Enter an amount of other costs appearing on the Invoice and which doesn't form part of the Value for Customs Purposes.
25	Mode of transport at frontier	Mandatory	Enter the code of mode of transport at the border office in Namibia.
26	Inland mode of Transport	Optional	Enter the code of Inland transport, if this is different from Box 25.
27	Blank	Reserved	Not used
28	Blank	Reserved	Not used
29	Office of Entry/Exit	Mandatory	IM & TR – Enter the code for the Customs Office where the goods first entered Namibia. EX – Enter the code for the customs Office where the goods will finally leave Namibia.
30	Blank	Reserved	<u>Not used</u>

31	Packages and Description of the Goods:	Optional	Enter the marks and numbers shown on the packages in sufficient detail so as to allow those packages to be identified e.g. for car engine & chassis numbers and make / model of car.
	Marks and Numbers		
	Number and Type of Packages		
	Container No(s)		
	Description of Goods	Optional	Enter number and code for the type of packages

		Optional Mandatory	Enter Container Numbers as appropriate Enter here the actual description of the goods. The description must be the normal trade description expressed in sufficiently precise terms to enable immediate and unambiguous identification and classification. Where the Commodity Code to be used depends on size, weight or other physical criteria, the description should include that information. In the case of chemicals classified in Chapters 28 and 29 of the Tariff the full chemical name must be used.
32	Item Number	Mandatory	Sequential number of the Item.
33	Commodity Code	Mandatory	Enter the full 8-digit commodity code plus 3 zero's relevant to the description and classification of the goods as set out in the Tariff Handbook.
	Excise Tariff Item	Optional	Where Commodity Code, which attracts Excise Duty is used, then enter the 7 Digit for Excise Tariff Item in Schedule 1 Part 2(a) in the 3 rd and 4 th boxes in block 33.
34	Country of Consignment	Mandatory	Enter the country code from which the goods are consigned (sent) in this block. In case of import enter the country code to which the
35	Gross Weight	Mandatory	The gross weight in kilogram of the goods declared.
36	Preference	Optional	Enter a code to claim a reduced rate of import duty allowable when the goods conform to a description with a regional trade agreement, for 'preference' on certain kinds of goods.

37	Procedure (CPC) Rebate Code	Mandatory Optional	<p>Customs Procedures Code used to identify Customs regime that goods are being moved to and from. Clearing Agents / Brokers or Importers should make sure that the correct procedure code is entered. Failing to enter the correct code could result in incorrect declaration.</p> <p>The second part represents an additional procedure code. This is used to identify special national procedures and reliefs. When certain Rebate is granted to a specific consignment / importer than enter the 3 Applicable Rebate Digits or Additional Procedure Codes.</p>
38	Net Weight	Mandatory	<p>The Net Mass in kilogram of the goods declared.</p> <p>This information must be entered very accurately when the weight is the basis for Tax calculation. In other cases where the weight has to be apportioned between several items in a consignment and exact information is not readily available, Customs will normally accept a reasonable commercial approximation. This information is also important for statistical purposes.</p>
39	Quota	Mandatory	If quota applicable.
40	Previous Document	Mandatory	Declaration details for any previous customs procedure relating to the goods-Warehousing, Etc.
41	Supplementary units Supp Value 1	Mandatory * Mandatory *	<p>Where Commodity Code which attracts Excise, e.g. (Chapter 22) Heading 2208. Indicate the Total Litres.</p> <p>Where Commodity Code which attracts Excise, e.g. (Chapter 22) Heading 2208. Enter the Alcohol</p>

	Supp Value 2	Mandatory*	Strength by Volume on the second line: 43% Where commodity Code which attracts Excise, e.g. (Chapter 22) Heading 2208. Indicate the Total litres of Absolute Alcohol on the third line. How to get LAA: 9 Litres * 43% (Alcohol) = 3.87 LAA
42	Customs Value	Mandatory	Enter the total Customs Value for the item in Namibia Dollar. When only one item declared this block and no 22 would be the same.
43	Valuation Method	Mandatory	Enter the GATT Valuation Method used in determining the Customs Value.
44	Additional Information Licence Number Deducted Value Deducted Quantity Ex Warehouse Code	Optional Optional Optional Optional Optional	Enter the Licence number and other relevant certificates and Documents required for the clearance of particular goods. Any additional information required in specific cases. Any Import Licence/Permit required for product imported or exported. If import permit used then indicate the balance of the value. In case of quantities required then indicate the balance from the import permit/licence. If goods are being moved from one warehouse to another, enter the warehouse code
45	Blank	Reserved	Not Used.
46	Statistical Value	Optional	Enter the value of the goods declared plus all the costs involve from the Country of Export up to the Country of Destination.

47	Calculation of duties & taxes	Mandatory	For duty paid entries, enter the type, tax base, rate, amount payable and the mode of payment.
48	Account Code	Optional Mandatory	Enter the number of the importer or agent's prepayment account if allocated by Customs and Excise and Receiver of Revenue. When the importer is not registered, enter 40404040.
49	Identification of Warehouse and Period	Optional	If goods are to be placed into or removed from a bonded warehouse enter the code of the warehouse and the permitted time in days.
	Declarant	Mandatory	Enter the full name and address, the company represented as well as the Signature and the date of the entry.
	For Official Use	Mandatory	Reserve for Customs Only.
50	Principal number	Mandatory	
51		Mandatory	
52		Mandatory	
53		Mandatory	
54		Mandatory	

* Mandatory upon the Commodity Code selected