

GUIDELINES FOR APPROVING ITEMS FOR DUTY FREE CONCESSIONS

The following guidelines are provided to assist officers in understanding the steps that must be followed by persons/companies/Ministries/Departments for signing and approving declarations for imported goods under duty free concession.

1. All firms, companies, statutory bodies, governmental agencies and individuals involved in the importation of goods under duty free concession are required to appoint or designate a responsible person or persons to sign customs declarations and to approved items under concession, hereinafter referred to as the “*authorized approver*”
2. Names of authorized persons should be submitted to the Comptroller of Customs on the appropriate Customs Authorization form (**see copy attached**)
3. Where goods are being imported on behalf of a concessionaire, the concession form along with invoices and/or bills of sight and customs entries must be presented to the person authorized to approve items for perusal.
4. The authorized approver should peruse all documents carefully to ensure that only items that are allowed for the specific purpose are indicated to receive duty free concession.
5. Special attention should be given to the quantities and description of items under concession.
6. Indication should be made in the following manner:
 - a. Where the items that are the subject of duty free concession on the invoices, bills or bills of sight constitute part of a consignment, the approver should indicate by placing an asterisk to each approve item and initial accordingly.
 - b. Alternatively, items that are not approved may be marked in a similar manner in the case where there are fewer items listed on invoices that do not qualify. In this case the approver should specifically state on the face of invoices, bills or bills of sight that the items marked are items that do not qualify.
 - c. Where quantities for items under concession are less than the quantities on the invoices, bills or bills of sight, the approved quantities should be stated in bracket next to the asterisks.
 - d. Where the full consignment qualifies, the authorized approver should stamp each page of invoices, bills or bills of sight with an official stamp and sign and date accordingly, signifying that all items on the page or pages of invoices, bills and bills of sight are items that are approved.
7. For the purposes of the VAT laws, the following should be obtained:
 - a. Where a VAT registered contractor or sub contractor is importing goods on behalf of a normal concessionaire who is not exempted from VAT, the contractor or subcontractor is required to pay the VAT.
 - b. Where a contractor or sub-contractor is importing goods on behalf of an organization, firm/company or individual specifically exempted from VAT, to benefit from the concession, the contractor or sub contractor is required to present written authorization from the firm/company or individual specifically authorizing the importation of the goods in quantities and of the description consistent with the invoices, bills or bills of sight presented.

8. The authorized approver should then complete and sign the concession form ensuring that the appropriate authority under Section B is selected and is advised to retain a copy of the approved documents for the purpose of any further verification.
9. The concession form is flexibly designed to accommodate the situation where the authorized approver and the person authorized to prepare and/or sign the customs declaration may not be the same. Where the authorized approver and the person authorized to prepare and/or sign the customs declarations are the same, that person would be responsible for completing all sections of the concession form. Otherwise, the authorized approver would only be required to complete sections B and D after verifying the name of the concessionaire in section A.
10. Section D makes provision for two (2) signatories, the authorized signature of the concessionaire and, where another authority other than the concessionaire is required to certify the documentation, the authorize signature of that certifying authority. For example, conditional duty exemption III J requires an importer of an outboard engine for a fishing vessel to be certified by the fisheries officer. The importer will be the concessionaire and the Fisheries Department will be the Certifying Authority.
11. It is highly recommended that persons authorized to approve items or to sign any customs declarations pertaining to duty free concessions exercise care as items that are imported and use contrary to the purpose declared constitute a breach of the customs laws and may result in offenders being penalized.