



SVG - Customs Declaration Processing
ASYCUDA++ PROCEDURE



RETURNING NATIONALS
DUTY FREE CONCESSION
AND
PROCEDURES FOR CLEARANCE OF GOODS

ST. VINCENT & THE GRENADINES CUSTOMS AND EXCISE DEPARTMENT

Duty Free Concessions for Returning Nationals General Conditions

Who Qualifies?

Vincentians who have lived abroad for at least ten (10) years and have returned to take up permanent residence in St. Vincent and the Grenadines.

What can be imported?

Personal or household effects (whether new or used) and one motor vehicle excluding trucks. The goods may be purchased abroad and shipped here or may be bought locally from a supplier in SVG who operates a private (tax free) warehouse.

What is the Concession?

For motor vehicles, the concession is seventy-five percent (75%) waiver of the full duties. Qualifying persons pay only twenty-five percent (25%) of the regular individual amounts of Import Duty, Excise Tax and VAT. Customs Service Charge (currently 4%) is payable in full. If the vehicle is more than four years old, a vehicle surcharge is also payable in full (*See Appendix 4 for calculations of duties*). Household items and personal effects can be brought in completely free of all taxes but some conditions apply **SEE BELOW**.

What are the Conditions?

The conditions applied are as follows:

- Applicants must be able to demonstrate that they resided abroad for at least ten (10) years. You may be required to show proof of this. Documents relating to your time abroad will support your claim e.g. pay slips; records of school; college or university attendance; bank statements; employment records; visas; work permits; residence permits.
- Applicants must be able to demonstrate that they intend to make a permanent home in St. Vincent and the Grenadines. You may be required to show evidence of these documents such as house purchase contracts; mortgage agreements; land titles; planning permission for house construction; documents showing the setting up of a business or employment contracts will help your claim.
- One motor vehicle only is allowed under the concession for each household.
- The vehicle must be owned by you and registered in your name.

- The items must be for your own use and kept by you. None of the items must be sold, traded, bartered, given away or disposed of in any way to any other person for a period of four (4) years. Permission must be granted by the Comptroller of Customs before any goods (including vehicles) may be disposed of within the four year period and all normal taxes must be paid. ***Failure to do so is a serious offence and may incur fines, imprisonment and seizure of the goods.***
- A list of approved items that can be imported under the concession has been developed by the Department. However, this list is not exhaustive and items may be added from time to time **SEE APPENDIX 2. *Additional items may be charged at the full rate of duty.***
- The applicant has one year from the date of return to import all qualifying goods into the state or in the case of the vehicle, to import or purchase locally

How do I apply?

Applications should be made in writing on the attached form to the Comptroller of Customs at the following address.

**Mr. Grenville John
Comptroller of Customs and Excise
Custom House
Upper Bay Street
Kingstown
St. Vincent & the Grenadines
Telephone: (784) 456-1083
Fax: (784) 456-1851**

What happens then?

Your application will be considered by the Comptroller and you will be informed of his decision. You may be called to attend an interview. If you are called for an interview it is in your interest to bring with you documents that will support your case.

WARNING! There are severe penalties (including fines, imprisonment and seizure of goods) for making false declarations to Customs

**ST. VINCENT & THE GRENADINES
CUSTOMS AND EXCISE DEPARTMENT**

**Application for Duty Free Concessions for the import of
Household and Personal effects and Motor Vehicles**

*(For guidance on how to complete this form and to see if you qualify, please see
Notice on "Duty Free Concessions for Returning Nationals – General Conditions")*

Surname:		First Name:	
Address in SVG:			
Contact Telephone:		E-mail Address:	
I.D. Number:		Passport Number:	
Date of Issue:		Issuing Authority:	

Date of Arrival: (to take up residence)		Date of Departure from SVG: (to reside abroad)	
Address Abroad:			

Vehicle Make (e.g. Toyota):		Model: (e.g. Hi-Lux)	
Year of Manufacture:		Colour:	
Type: (e.g. Double cab pick-up):		Engine cc/type: (e.g. 2.9 Diesel)	
Engine Number:			
Chassis Number:			

Household / Personal Effects:	Attach separate list, packing list or manifest if necessary – please include make, model and serial numbers where available.

Name of agent/ broker:		Contact Telephone:	
Entry/ Bill of Sight Nos:			

Declaration: (to be signed by applicant)

- I declare that the information in this form is true to the best of my knowledge and belief.
- I have read the notice “*Duty Free Concessions for Returning Nationals – General Conditions*” and agree to abide by the restrictions on disposal of the goods listed on this form.
- I understand that there are severe penalties (including fines, imprisonment and seizure of the goods) for making false declarations to customs and for failing to abide by the conditions of this concession.

Signature of Applicant: _____ *Date of Application:* _____

This section is for customs use only:		Include notes of documents produced to show residence overseas and of permanent move to SVG; and notes of other relevant information. State whether application approved/disapproved and reasons for decision.			
Interview date:/...../200.....	Time Start:		Time End:	
Officer(s) Dealing:					

PROCEDURE FOR CLEARANCE OF GOODS **BY RETURNING NATIONALS**

1. An interview must be conducted by a Customs Committee headed by the Assistant Comptroller/Enforcement to determine importer's eligibility for the concession.
2. If eligible, approval must be given by the Assistant Comptroller/ Enforcement on the prescribed form i.e. Returning National (Initial) Approval Form. **SEE APPENDIX 1.**
3. The importer must make a declaration on Bill of Sight of the quantity, description and values of all items being imported. **N.B: A list of items with appropriate description and values can be prepared before coming to Customs so as to avoid delays in clearance. A Declaration of Personal & Household Effects list developed by Customs may be used by inserting the quantities, descriptions, and values in the appropriate columns. SEE APPENDIX 3.**
4. The Assistant Comptroller/Enforcement will make the appropriate notation on the Bill of Sight indicating which items will be granted concession e.g. personal and household effects and which items will be dutiable e.g. building material, foodstuff, machinery and equipment. **N.B: Motor vehicles imported by returning nationals must be dealt with separately by the Supervisor/Valuation and the Committee.** A copy of the description of the vehicle and its value must be kept on file for future verification.
5. Returning Nationals must complete an ASYCUDA++ prepayment account registration form which can be obtained by login into the ASYCUDA++ web services at <http://asyweb.svgcustoms.net> . Go to Notice Board then click on Prepayment Account Registration Form and print.
6. The completed registration form must be submitted to the ASYCUDA Section in order to obtain a registration number.
7. The approval form along with the Bill of Sight and the registration number must be presented to the Executive Officer in charge of the Accounting Unit (**EO/Accounts Unit**).
8. The E.O/Accounts must peruse the list and make an assessment of the amount to be deposited based on the items declared. **N.B: The Customs reserves the right to take an amount considered to be adequate to cover the duty liability.**
9. The E.O/Accounts acknowledges acceptance by writing on the face of the Bill of Sight the notation ***“accepted pending examination”*** where items are directly listed on the Bill of Sight **or** ***“accepted as per attached list pending examination”*** where the list is attached to the Bill of Sight.
10. Copies of all documents i.e. bill of sight and list of declared items and ASYCUDA registration form must be kept on file at the Accounting Unit for future verification.

11. The E.O/Accounts Unit must set up a deposit account (prepayment) on the ASYCUDA system for the amount assessed using the ASYCUDA registration number.
12. The amount assessed for deposit must be paid to the E.O/Accounts and a receipt must be issued to the importer.
13. The importer is given the deposit account number and a PIN number to access the account.
14. An entry declaration must be prepared by the importer or his agent reflecting the items declared as per bill of sight using the appropriate customs procedure code (CPC). The table below shows the CPCs that must be used with the items falling under the following categories.

Items Imported By Returning Nationals	Customs Procedure Code	Duty Assessment
New and used personal and household effects	4700 - P11	<ul style="list-style-type: none"> ▪ CSC payable ▪ \$30.00 stamps
Building materials, machinery & equipment, foodstuff	4000 - 000	Import Duty, VAT & CSC payable
Motor Vehicle	4700 – P10	<ul style="list-style-type: none"> ▪ 75% waiver of Import Duty, Excise Tax & VAT ▪ Full CSC & Vehicle surcharge payable

N.B: The importer is advised to make accurate declaration to avoid delays in verification and processing of any refund due.

15. Duties assessed on entry must be paid by using the deposit account number and PIN in Box # 48 on the declaration (SAD).
16. The entry must be presented to the Concession Desk for approval stamp prior to lodgment at the appropriate section for examination.
17. If the examination will be conducted on premises, then the importer/broker must make application for overtime services at the time of presenting his/her entry for release. **N.B: Application for overtime services must be submitted to the proper officer at least two (2) hours before closing time.**
18. All applicable charges must be paid for containers to go on premises

GUIDELINES FOR EXAMINATION OFFICERS

An officer assigned to conduct the examination must use the following guidelines.

1. Verify items declared on entry against the goods being examined.
2. Where it is observed that there are additional items or that the values declared are inadequate, this finding should be noted on a new Bill of Sight. **N.B: any additional Bill of Sight should only capture additional items or values and should not replicate the original declaration.**
3. The Bill of Sight must be prepared in triplicate.
4. The examination Officer should retain a copy of the Bill of Sight and forward it to the Accounting Unit.
5. The other two copies are given to the importer to be taken to the broker to prepare a new entry.
6. When completing the Inspection Act, the examination Officer must note that an additional entry is to be prepared.
7. The Broker should prepare a new entry using the Extended Code 4142. This customs procedure code will require mandatory reference to the previous declaration to be placed in the appropriate section of the new declaration.

Items Imported By Returning Nationals	Customs Procedure Code	Duty Assessment
New and used personal and household effects	4142 – P11	<ul style="list-style-type: none"> ▪ CSC payable ▪ \$30.00 stamps
Building materials, machinery & equipment, foodstuff	4142 - 000	Import Duty, VAT & CSC payable
Motor Vehicle	4142 – P10	<ul style="list-style-type: none"> ▪ 75% waiver of Import Duty, Excise Tax & VAT ▪ Full CSC & Vehicle surcharge payable

N.B: No manifest registration number or transport document (i.e. bill of lading or airway bill) are required in Box # 40. However, the broker must insert the previous entry number e.g. C 2102 in the reference field and the assessment date in the date field of the attached documents page. For example:

DO02	C 2102	25/05/2008
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8. The entry must be assessed utilizing the deposit account.
9. The Accounting Unit is responsible for monitoring the submission of the new entry.
10. The entry will be sent to Post Clearance for checking to determine if an amount is refundable.

APPENDIX 1

RETURNING NATIONAL (INITIAL) APPROVAL FORM

From: **Assistant Comptroller/Enforcement** **Date:**

To: **Executive Officer/Accounting Unit**

Please be advised that an interview was conducted with Mr. /Mrs. /Ms.

and he/she/they qualify for duty free concessions to Returning Nationals.

Assistant Comptroller/Enforcement

APPENDIX 2

Returning National Concession List

Description	Quantity	Description	Quantity
Aquarium	1	Kitchen Scales	2
Air Conditioning Unit	1	Living Room Suites	2
Bathroom Scales	2	Living Room Sets	2
Baby Cribs	1	Laptop Computer	1
Barbecue Grill	1	Lawn Machine	1
Book Cases		Lamps for Dressers	4
Blinds	Reasonable Quantity	Lanps for Bedside Table	4
Books and Book Shelves		Liquor Trolley	2
Bedroom Chairs	4	Musical Instruments	Reasonable Quantity
Bedside Tables	8	Medicine Cabinets	2
Beds (Complete & Mattresses	4	Mirrors	6
Blenders	2	Microwave Ovens	2
Couches	2	Nests of Tables	2
Component Set including CD	1	Ornaments	
Coffee Maker	1	Ottoman	1
Clothes Hampers	4	Potable Radios/ Tape Recorders	3
Childrens Toys		Perculator	1
Chairs	2	Playpen	1
Christmas Tree & Decorations		Patio Set	1
Coffee Tables	2	Plants	
Curio Display Cabinet	1	Personal Computers and Computer Stand	
Chest of Drawers	4	Printer and stand	
Carpets, Undulay	Reasonable Quantity	Rocking Chairs	2
Dryer	1	Range Hood	1
Deep Freeze/Freezer	1	Recliners	2
Desks	2	Rugs	6
Dining Room Set	1	Refrigerators	2
Dishwasher	1	Step Ladder	1
Dressers	4	Shelf Units (bathroom)	2
Drapes, Curtains Rods & Fittings		Sewing Machines	
Door Mats		Surge Protectors	
DVD Players	1	Spacesaver	1
Exercise Equipment (Home Use)		Sideboard/Buffer	1
Entertainment Unit	1	Stove (Gas or Electric)	1
End Tables	4	Sofa bed	1
Foot Spa	1	Safe	1
Food Processor	1	Step Ladder	1
Filing Cabinet	1	Television Sets	3
Fax Machine	1	Telephones	4
Floor Polisher	1	Table Lamps	5
Fans (Table or Standing	4	Trash Compactor	1

Description	Quantity	Description	Quantity
Garden Tools		Typewriter and stand	1
Genertor	1	Tools of Trade	
Hotplates	2	Toasters	2
High chair	1	Video Recorders	2
Household Linens		Video Camera/ Camcorder	1
Hair Dryer (with Hood)	1	Veranda Chairs	6
Hair Dryer (Hand Held)	2	Video Cassettes	
Ironing Boards	2	Vaccum Cleaner	1
Irons	2	VCR	
Kitchen Table	1	Wall Clocks	4
Kitchen Stools/ Chairs		Weed Wacker	1
Kitchen Cabinet	1	Wall Paintings	
Keyboard		Washing Machine	1
Kitchen Utenslls		Wardrobes	4
		Water Tank	1

APPENDIX 3

DECLARATION OF PERSONAL & HOUSEHOLD EFFECTS

1. FURNITURE								
<u>Qty</u>	<u>Tariff No.</u>	<u>Description</u>	<u>Values In</u> <u>EC\$</u>		<u>Qty</u>	<u>Tariff No.</u>	<u>Description</u>	<u>Values In</u> <u>EC\$</u>
	94.01	Living Room Sets				94.05.20	Lamps	
	94.01	Couches				94.01	Sofas	
	94.01	Ottoman				94.01	Recliners	
	94.01	Patio Set				94.03	Bookcases	
	94.01	Veranda Chairs				94.03	Space Saver	
	94.01	Chairs				94.03	Entertainment Unit	
	94.03	Dining Room Set				94.03	Bookshelves	
	94.03	End Tables				94.03	Medicine Cabinets	
	94.03	Coffee Tables				8716.809	Drink Trolley	
	94.03	Display Cabinet				9403.209	Ironing Board	
	94.03	Sideboard/Buffer				94.03	Baby Crib	
	94.03	Kitchen Table				9403.209	Playpen	
	94.01	Kitchen Chairs				94.03	Shelf Units	
	94.01	Kitchen Stools				94.03	Filing Cabinets	
	94.03	Complete Beds				8303.00	Safe	
	94.03	Dressers				94.03	Computer Desk	
	94.03	Chest of Drawers						
	7009.90	Mirrors						
	94.03	Bedside Tables						
	94.01	Bedside Chairs						
	94.03	Wardrobes						

2. APPLIANCES AND EQUIPMENT

<u>Qty</u>	<u>Tariff No.</u>	<u>Description</u>	<u>Values In EC\$</u>	<u>Qty</u>	<u>Tariff No.</u>	<u>Description</u>	<u>Values In EC\$</u>
	85.28	Television Sets			8471.30	Laptop Computer	
	8521.90	Video Cassette Recorders			84.15	Air Conditioning Unit	
	8527.31	Stereo Sets			8433.19	Lawn Machine	
	8527.19	Radios			8471.601	Printer & Stand	
	8525.40	Video Camera/Camcorder			8517.21	Fax Machine	
	8421.121	Clothes Dryer			84.69	Typewriter	
	8418.30/40	Deep Freezer			73.21 or 85.16	Barbeque Grill	
	8452.10	Sewing Machines			9506.919	Exercise Equipment	
	8516.50	Microwave Ovens			8467.89	Weedwacker	
	73.21 or 85.16	Stove (gas or electric)			92.01 – 92.07	Musical Instruments	
	8418.211	Refrigerators			8527.31	Entertainment Unit	
	8422.11	Dishwasher			85.02	Generator	
	8450.111	Washing machine			8509.20	Floor Polisher	
	8414.60	Range Hood			8509.10	Vacuum Cleaner	
	8516.31	Hair Dryer			8521.90	DVD Player	
	8516.72	Toasters			3925.101	Water Tank	
	8509.801	Blenders			9019.10	Foot Spa	
	8509.40	Food Processor			8414.50	Fans (table or standing)	
	8516.40	Irons			8504.30	Transformer	
	8516.71	Coffee Maker			8525.40	Digital Camera	
	8516.71	Percolator			7616.999	Ladder	
	8516.609	Hotplates					
	8423.10	Kitchen Scales					
	7013.99	Aquarium					
	39.26 or 63.07	Clothes Hampers					
	8471.40	Computer (Personal)					

3. FURNISHINGS				4. BUILDING MATERIALS (Continued)			
<u>Qty</u>	<u>Tariff No.</u>	<u>Description</u>	<u>Values In EC\$</u>	<u>Qty</u>	<u>Tariff No.</u>	<u>Description</u>	<u>Values In EC\$</u>
	63.02	Household Linen			6910.108	Toilet Sets	
	63.04	Bedspreads			6810.19	Concrete Tiles	
	9701.101	Wall Paintings			3922.20	Toilet Seats & covers	
	63.04	Wall Hangings			4418.10	Wooden Windows	
	94.04.90	Mattresses			3922.102	Laundry Tubs	
	6913.90	Ceramic Ornaments			85.36	Electrical Fittings	
	9505.101	Christmas Tree			9405.40	Lighting Fixtures	
	9505.109	Decorations			4409.209	Moulding Strips	
	7013.39	Glassware			73.17, 73.18	Nails & Screws	
	6702.101	Artificial Plants			44.07, 44.09	Lumber	
	63.03	Drapes			4412.19	Plywood	
	5702.99	Carpets & Underlay			3917.40	PVC Pipe Fittings	
	5702.99	Rugs & Mats			6908.101	Ceramic Tiles	
	39.25.30	Blinds			3918.101	Vinyl Tiles	
	39.26,44.21,83.02	Curtain Rods			7610.901	Shower Enclosure	
	39.24,69.12,70.13	Wares			7308.30, 7610.10	Garage Door	
	9405.10	Chandeliers			8543.89	Garage Door Openers	
	39.24,73.23,76.15	Household Utensils			83.02	Metal Fittings	
	39.24,73.23,76.15	Kitchen Utensils			32.08 – 32.10	Paints	
	6304.999	Bathroom Mat Sets			32.14.90	Tile Cement	
	3924.902	Plastic Flower Pots			32.14.90	Grout	
	8306.30	Metal Picture Frames			8419.191	Solar Water heater	
					8516.10	Electric Water Heater	
					7324.10	Kitchen Sinks	
4. BUILDING MATERIALS					7308.30	Steel Windows/Doors	
	6809.19	Sheet Rock			4418.20	Wooden Doors	
	94.03	Kitchen Units			3814.001	Thinners	
	94.03	Vanity Sets			3925.902	PVC Gutters	
	6910.102	Wash Basin			4418.30	Wooden Tiles (Parquet)	
	6910.103, 7019	Bath Tub			7019.909	Fibreglass Bathtub	
	6910.105	Lavatory			7411.29	Copper tubes & pipes	
	6809.19	Ceiling Tiles			7606.121	Flashband	
	6910.107	Urinals					

5. OTHER (In addition to the items listed below, please also describe and provide a value for any other items in your shipment that have not already been described in the previous pages)

<u>Qty</u>	<u>Tariff No.</u>	<u>Description</u>	<u>Values In</u> <u>EC\$</u>		<u>Qty</u>	<u>Tariff No.</u>	<u>Description</u>	<u>Values In</u> <u>EC\$</u>
	82.01	Garden Tools						
	82.02 – 82.05	Hand Tools						
	85.08	Electrical Hand Tools						
	2106.909	Foodstuff						
	6211.49	Clothing						

APPENDIX 4

HOW TO CALCULATE CUSTOMS DUTY ON A CONCESSION ITEM

**A MOTOR VEHICLE 2200 CCs - 75%
WAIVER**

Example:	<u>C.I.F Value</u>	-	<u>\$60,000.00</u>		
	Import Duty	- 35%	= \$21,000.00	25%	= \$5,250.00
	Excise Tax	- 40%	= \$24,000.00	25%	= \$6,000.00
	CSC	- 4%	= \$ 2,400.00	-	= \$2,400.00
	VAT	- 15%	= <u>\$16,110.00</u>	25%	= <u>\$4,027.50</u>
	TOTAL DUTY PAYABLE				
			\$17,677.50		

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HOW TO CALCULATE CUSTOMS DUTY ON A CONCESSION ITEM

**A MOTOR VEHICLE 2200 CCs over 4 years old - 75%
WAIVER**

Example:	<u>C.I.F Value</u>	-	<u>\$60,000.00</u>		
	Import Duty	- 35%	= \$21,000.00	25%	= \$5,250.00
	Excise Tax	- 40%	= \$24,000.00	25%	= \$6,000.00
	CSC	- 4%	= \$ 2,400.00	-	= \$2,400.00
	Vehicle Surcharge	=	\$ 4,000.00	-	= \$4,000.00
	VAT	- 15%	= <u>\$16,710.00</u>	25%	= <u>\$4,177.50</u>
	TOTAL DUTY PAYABLE				
			\$21,827.50		

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