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Entry Requirements:
Section 23 of the Customs Control and Management Act (CAP 422) states that all goods imported must be entered and accounted for by way of a perfect entry with the exception of the category of goods that are exempted. The perfect Entry must be transmitted and delivered to the proper officer.

Listed below are the different types of import entries.

**Home-Use Entries (Ex-Ship)** - Goods not previously warehoused
This type of entry is done for all imports being cleared for home consumption which either attract or do not attract import duty by Customs tariff and is done generally under Asycuda++ Declaration Model IM4. It covers the following:

- Entry for goods imported where there is no relief of duty (4000).
- Entry for goods used for declaring additional items or goods where no Asycuda++ Bill of lading was issued for example for goods imported through the Post or where goods are landed in a Customs area where Asycuda++ is not implemented (Union Island) 4141.
- Entry for additional items, specific to returning nationals (4142)
- Simplified Entry for goods imported for personal use, which is done using the IMS 4 & BG 4 declaration models. These models are for Customs use only.
- Entry for goods to be entered under Conditional Duty Exemption (4300)
- Entry for goods to be entered under Fiscal Incentives (4400)
- Entry for goods to be entered under Legislative or Enactment(4500)
- Entry for goods to be entered under Cabinet Conclusion (4700)

**Warehousing Entries**: -
Used to cleared goods imported for warehousing into a private warehouse or duty free shop. The duty liability is normally covered by way of a Bond. This category of entries uses the IM 7 Asycuda++ Declaration Model and covers Customs Procedure (Extended Code) 7000 or 7100.

**Home-Use Entries (Ex-Warehouse)  -**
This entry is prepared for goods which were previously warehoused on importation and are being cleared for home consumption. This type of entry is done using the Asycuda++ IM 4 Declaration Model. It covers the following:

- Entry for goods imported where there is no relief of duty (4070 or 4071).
- Entry for goods to be entered under Conditional Duty Exemption (4370 or 4371)
- Entry for goods to be entered under Fiscal Incentives (4470 or 4471)
- Entry for goods to be entered under Legislative or Enactment(4570 or 4471)
- Entry for goods to be entered under Cabinet Conclusion (4770 or 4771)

**Certified Entry**:  
A certified entry is a declaration that is submitted for goods that have been previously entered by way of an assessed declaration but was short-shipped, short-landed or short-packed (See cap 302 # 25).
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The certified entry is prepared using the Asycuda++ Declaration Model IM 4 and submitted in like manner to regular entries reflecting the appropriate extended code 4000 and additional code, e.g. CPC 800 to 802. This must be accompanied by the on-line declaration made in the information page. The importer or broker must indicate the original declaration number and date and the particulars of the importing carrier.

He or she is also obligated to indicate if any refund was paid on the said goods. For example;

I hereby declare that the goods entered on this entry have been already entered on entry no.____________ of ______________ ex. ______________ of ___________ and they were not received by me.

I further declare that no refund of duty has been claimed by me or paid to me in respect of such goods._________________________________________

The printed declaration must be presented to the clearance station along with all supporting documents. No duty or taxes payable is payable on the submission of the entry, however the appropriate revenue stamps must be affixed to the face of the printed Asycuda++ declaration.

Other Entries:

Entry for goods Temporary imported. This type of entry covers goods imported, but is expected to be re-exported with the near future. The duty liability is normally covered either by a Prepayment deposit (DPA) or Bond. This entry is done using the Asycuda++ Declaration Model IM5.

Entry for goods Re-imported after exportation either for repairs or otherwise. For goods that are repaired the duty is payable, however if the goods are re-imported in the same state as was exported no duty is applicable. The importer/Agent must make a declaration to state such. This entry uses the Asycuda++ Declaration Model IM 6.

The Bill of Sight:

Section 24 of the Customs Control and Management Act (CAP 422) makes provision for the importer of any goods being unable to furnish full particulars of the goods by way of a perfect entry for want of any documents or information concerning them (other than documents or information relating to the origin of the goods) for example;

- gifts
- promotional goods with no commercial value (ncv)
- retail outlet purchases
- used equipment, etc.
- to verify quantities of descriptions
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The Bill of Sight may be used in cases where the importer may need to clear his goods urgently, and is unable to wait the full processing of a proper entry. However, the importer must make and present a declaration on the Bill of Sight to that effect before the Comptroller of Customs, who may allow the goods to be examined and cleared after securing the duty.

The duty may be secured by a Customs Duties Deposit, which must be not less than 1 1/2 times the estimated duty done via a Deposit Prepayment Account (DPA) or by a Bond of the case of goods to be warehoused.

In the case where the importer is unable to furnish documents concerning the origin of goods for preferential treatment on the entry or there is some other dispute the cause a difference in duty. The importer will be allowed to submit to Proper Entry and cover the differential with a Customs Security Deposit (Prepayment Deposit Account) equal to the amount in dispute.