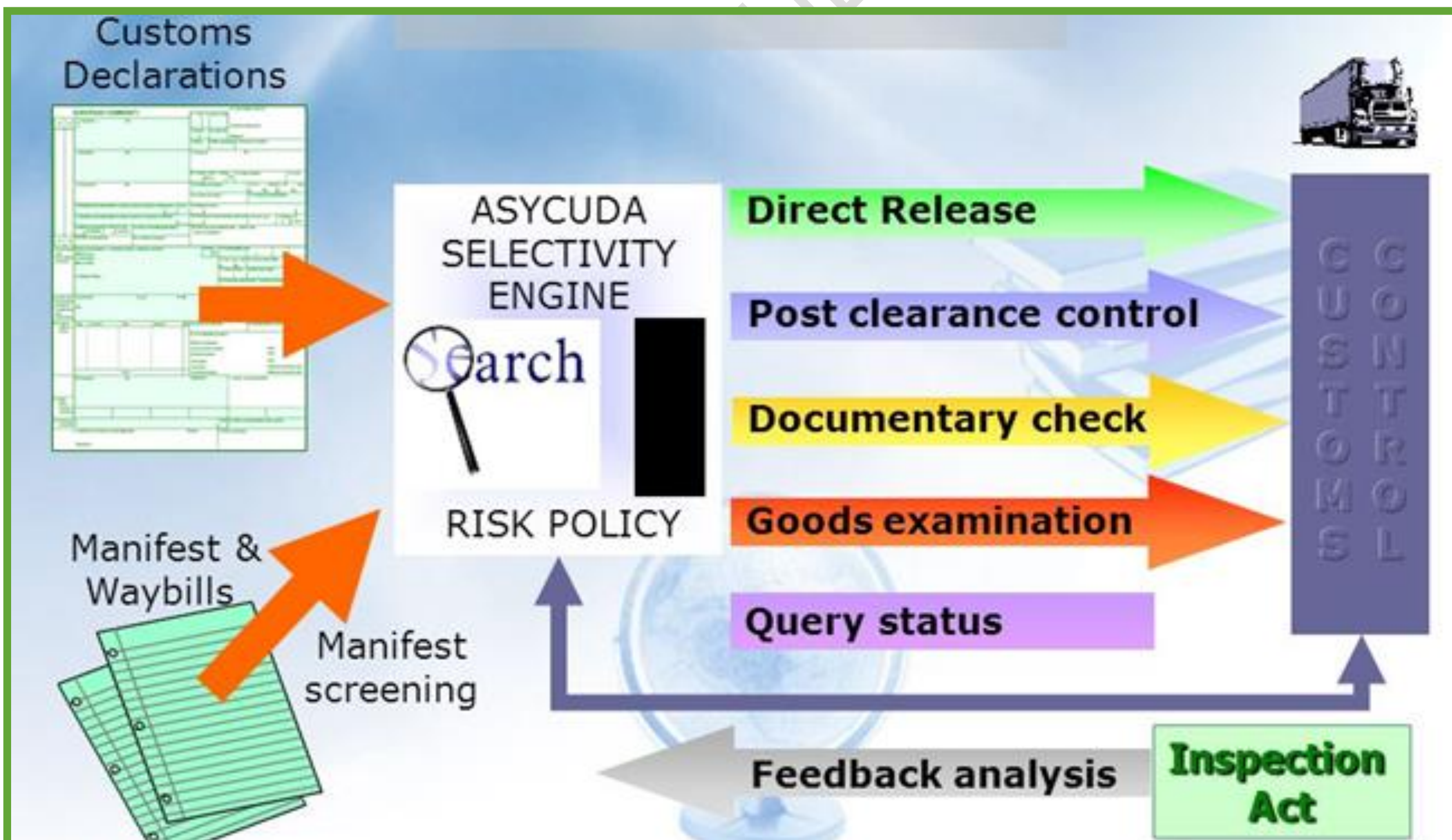
The C72e - Electronic Single Administration Document - eSAD Overview



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Background

Customs declarations are used to control the movement of goods entering and exiting a country in addition to the transit/transfer of commodities for which the proper duties and taxes remain unpaid. Goods declarations are also used to calculate and account for the duties and taxes payable in addition to being the primary source of national trade statistics. According to the General Annex of the Revised Kyoto Convention (RKC) on the Simplification and Harmonization of Customs Procedures, *the Goods Declaration is a statement made in the manner prescribed by Customs, by which the persons concerned (importer, exporter or agent) indicate the Customs procedure to be applied to the goods and furnish the particulars which Customs require for its application*.

The use of a Single Administrative Document (SAD) to cover declarations for multiple customs formalities is aimed at ensuring openness in national administrative requirements. It assist Customs Administrations to rationalize the request for information, promotes standardization and harmonizes data collection. The **A**utomated **SYs**tem for **CU**stoms **DA**ta (ASYCUDA) is configured around the European SAD Form, which has become a standard document around the world and specifically in the Caribbean Region. ASYCUDA World (AW) is the web based version of ASYCUDA and provides robust, comprehensive declaration processing capabilities and uses the European SAD as the standard declaration format. The SAD was developed by the European Union (EU), using the United Nations Layout Key (UNLK) and has been promoted as an “International Standard” by the World Customs Organization (WCO).

The electronic Single Administrative Document (eSAD) serves as the nucleus of AW and accommodates processing of import, export, warehousing, temporary admission/import, transit and other Customs formalities where different forms were formerly used. Although the same document is used for the varying procedures, these are distinguished through the use of different codes to identify the *Model of the Declaration* also referred to as the Regime/Type. Customs Procedure Codes **CPCs** are applied to treat with the legislative and procedural requirements stipulating how the goods are to be presented for processing by the Customs Administration. The Customs Procedure is identified by way of a selection from the designated data field on the eSAD.

Introduction to the SAD

Despite the availability of Automated Customs Management Systems, there is still a need for aligned documents in trade transactions. Visualization involves the viewing of mandatory elements at specific stages of the supply chain. For instance, the e-SAD is now fully automated in AW; however, if/when required, the system can produce the document in a hard-copy format. Even when not completed manually, aligned documents are commonly part of the visualization process, which is still a legal requirement for electronic transactions.

The requirement for visualization will remain part of automated processing therefore if the e-SAD needs to be printed, it follows the standard layouts already in place. Despite the electronic system the paper oriented documents can still form part of the visualization for data exchange. Several countries using ASYCUDA World have gone as far as deploying paperless procedures and extended the paperless declaration processing functionalities to other Border Regulatory Agencies (BRAs).

Best practice incorporated in modern customs procedures, dictate that customs personnel should *not undertake the work of Customs Brokers/Agents*, therefore not completing or keying declaration details on behalf of traders. Instead, Importers/ Exporters and Customs Brokers complete declaration themselves under what is defined as the Direct Trade Input method (**DTI**).

Through the use of ASYCUDA World the system accesses the completeness of the declaration and conduct validation and consistency checks based on pre-set perimeters – but it cannot guarantee that every code used is correct. Therefore Customs must ensure the proper risk based controls are observed to ensure that all the information has been declared correctly. The Customs Officer will still be charged with the examination of the goods and scrutiny of the supporting documents to verify if the declaration is truthful and correct when they are selected for documentary review or physical examination.

Pages and Associated Segments:

In ASYCUDA, the e-SAD form is composed of the main form and several associated forms. These various pages are displayed as tabs at the foot of the declaration. Clicking on each tab opens the related page. The number of continuation Sheets with additional Item Segments are displayed on the upper left hand side of the SAD form. Clicking on the numbered tab/s displays the additional item segments.

The forms that compose the detailed declaration are as namely:

a) SAD Page/s (main document)
   1) SAD General segment
   2) SAD Item Segments (The Continuation Sheets each contain three(3) item segments)
   3) Calculation Boxes
b) Valuation Note Page
   1) General Segment
   2) Item Segments
c) Assessment Notice Page
d) Information Page
e) Attached Document Page
f) Container Page (if required)
g) Motor Vehicle Page (if required)
h) Previous Document Page
i) Items Administration Selectivity Page
j) Selectivity Control Page
k) Loading List Page

a) The SAD Page and Associated Segments:

The SAD Page of the e-SAD primarily consists of two segments; the General Segment and the Item Segments, which contains tax calculation boxes. The General Segment covers information about the whole consignment such as the declaration type, exporter, consignee, among other details, while each item segment contain information about the various commodities within the consignment such as: Commodity code; value; weight; country of origin; etc. There is one general segment per transaction and separate item segment for each commodity within the consignment. The format of the SAD Page and the mandatory fields for input will differ in accordance with the Regime Type/Model of Declaration associated with transaction. The SAD also has a Calculation Segment showing the taxes calculated for each item in addition to that of the entire declaration.

When more than one commodity codes are declared, the continuation sheets of the SAD each accommodate three (3) item segments. ASYCUDA displays these item segments separately and it is possible to move between the items by clicking the tab at the left of the page. The current tab is of the SAD Pages is highlighted in red. The SAD can have as many item segments as the number of articles/commodity involved in the transaction based on a maximum number of item segments in the system configuration setup and currently allows nine hundred and ninety nine (999) items to be classified on a single declaration.

Calculation of Taxes: Each item segment in the SAD corresponds with the calculation box (Box 47) which lists the Tax Type, Base and Rate applicable to the commodities classified. For declarations with multiple items only the Box 47 on the last SAD Page represents a global figure. Box 47 on each SAD Pages indicate the item segments for which the calculation represents; therefore the sections displaying the duties and taxes represents that which is calculated for the item segment specified. The totals payable and any amounts being guaranteed is shown on the first page of the SAD in Box B "Accounting Details". The reference numbers displayed in Box B are allocated at the designated stage of declaration process. There is also a line for total fees, these are fees applicable to the specific transaction and not for each commodity or item segment. For example fees associated with the processing and examination of the declaration. The breakdown related to the tax types applicable to the commodities declared and the associated totals are itemised on the Assessment Notice Tab which is further explained later in this document.

b) Valuation Note Page:

The Valuation Note Page is divided into main sections the ***SAD Valuation Note-General Segment*** and the ***SAD Valuation Note- Item***. The SAD Valuation Note-General Segment captures the total values associated with the e-SAD. This section contains a summation of all the SAD Valuation Note items totals. The SAD Valuation Note-item Segment captures the values associated each declared commodity line item. The Item Segment also represents the number of commodities outlined on the SAD.

The General Segment along with the item values also allows for the capturing of the Freight and Insurance Values. These forms undertake exchange rate calculations and automatically apportions additional values declared between the associated item segments based on the Operation Mode selected. The Valuation Note Page allows for the selection of **Three (3**) **Working Modes**: ***Apportionment per Value, Apportionment per Weight, No Apportionment, computed totals.***

Apportionment per Value- This operation allows for the sharing of associated values such as Freight and Insurance entered in the Valuation General Segment among Valuation-Note items. This Working Mode uses the declared item values to determine the ratio to be used in distributing values.

Apportionment per Weight- This operation allows for the sharing of associated values such as Freight and Insurance entered in the Valuation General Segment among Valuation-Note items. This Working Mode uses the declared item weights to determine the ratio to be used in distributing values.

No Apportionment, computed totals- This operation allows for the input of associated Exchange Rates, values of Freight and Insurance entered in the Valuation General Segment among Valuation-Note items.

c) *Information Page:*

The information page is a free text page that allows the declarant t to record additional information that may not be captured on the eSAD or other tabs of the declaration. This page is also available for the broker to provide clarity, note additional comments or responses that may be required for the processing of the declaration.

d) *Attached Document Page:*

This page is used to reference all attached scanned documents that are required for processing or as a result of a policy or legislative requirement. This page also facilitate the validation of electronic documents essential for the clearance from Border Regulatory Agencies (BRA) using web-services. IT should be noted that information that are captured for web-service validation do not require a scan upload since the verification and write-off is carried out electronically between the Customs System and that of the other government agency.

The form allows for a selected code which describes the document being referenced, then allows for the associating reference details to be entered for each reference. These references may either be optional (based on the specific scenario) or mandatory (based on a preset criteria). It is however the responsibility of the declarant to ensure the completeness and accuracy of his declaration prior to submission.

This form lists the attached documents that are required with the declaration and the attached documents which the declarant wishes to submit. The form is accessed by clicking on a tab at the bottom of the SAD. There is one attached documents page attached to each declaration and is activated through the system taxation rules configured into the system. The documents must be named in the attached document reference table.

Documents such as certificates, permits and licenses are required for various products. The specific commodity codes which require approval/intervention of a specific Government Regulatory Bodies will be requested and referenced into the system. This will improve the validation process and eliminate the time wasted when skilled Customs Staff are required to conduct these checks at various intervals during the declaration process. The declarant can now consult the computer to determine if an attached document is required and the computer tariff become transparent and equitable in this regard thereby significantly reducing disputes and opportunity for corruption. In addition to improving the statistic required by the relevant Regulatory body as they will have access to receive data relating specifically to those licensable products rather than data appropriate to a range of products, many of which it may not have an interest.

e) Assessment Notice Page:

The Assessment Notice Page is populated after verification and there is one assessment notice page per declaration. This page outlines the details and totals of all the applicable duties, taxes and fees associated with the declaration. These details are displayed in total as the assessed amount to be paid. All updates to the declaration that impacts the duties, taxes and fees payable which may arise during the clearance process are captured on this page. These updates may include additional amounts to be paid or refunded. This page can be printed after registration using the available icon for over-the- counter payment (Customs Cashier) at the Guyana Revenue Authority.

f) Containers Page:

This page is optional and is only required for containerized declarations. The container page is triggered by the selection of Box 19 on the Declaration eSAD page. The Container Page is used to capture all associating containers linked to the commodities being declared from a particular waybill/shipment. It is essential that during the preparation of the declaration all the commodity item lines are completed prior to completing the container page. This will allow the system to fill all the relevant details required on this page. After this page is completed the system conducts a validation between the details on the container page and the eSAD declaration to ensure consistency prior to submission.

For Transit Cargo the Container Page must also be completed prior to completing the Loading List, since the loading list validates against the container details entered.

Note: The loading is only applicable for Transit Cargo Processing.

g) Vehicle(s) Information Page:

This page is optional and only applies for motor vehicle imports. The page is tariff-driven and as a result it only appears when there is a motor vehicle(s) being imported (or other items deemed as such). The motor vehicle page captures all the details specific to the motor vehicle being imported such as the Chassis/Engine Number, CC Rating, Odometer Reading, Fuel, make/brand, model, year, colour and the Import Licence details. It is critical that this page is accurately completed and reviewed by both the reviewing and the releasing officers.

h) Previous Document Page:

This page is triggered by a declarant identifying in his declaration that there is a previous procedure that related to the operation being carried out. This is triggered by the procedure indicated in Box 37 of the declaration. The SAD Page must be completed prior to completing the Previous Document Tab. The Declarant is then required to enter the details of the registered declaration that is being referenced.

Note: The system conducts verification to assess whether or not there are available quantities to fulfil the amounts being requested on the eSAD. The declarant is notified if there are any discrepancies.

i) Items Administration Selectivity Page:

The Item Administration Selectivity page is used by the system to allow for the recording of intervention by the Government Agencies (GAs) specific to their mandate. The functionality is triggered based on pre-set criteria based on specific risk indicators. The GA is able to effect clearance on selected items on the declaration after review. The Customs Officer is able to view any comments entered by the partner agency.

Note: This is essential for the release of the shipment. If this operation is not completed then the system would prevent the Customs Releasing Officer from releasing the shipment.

j) Selectivity Control Page:

The Selectivity Control Page is used by the Guyana Revenue Authority Officer(s) to effect controls required for clearance to be effected. The Control Page allows the Proper Officer at the respective control offices to indicate a satisfactory review and comment on the shipment prior to release.
Note: This is essential for the release of the shipment. If this operation is not completed then the system would prevent the Customs Releasing Officer from releasing the shipment

k) Loading List Page

The Loading List page is only applicable for Transit Cargo Processing. The Loading list page is triggered upon selection of a Transit Procedure in Box 37 of the Declaration eSAD.
The details on this page forms a part of the T1 Transit Document used in goods movement formalities. It contains the details of the goods, packages and containers to be moved. After the T1 is generated the Loading List Page is automatically populated to reflect the assigned T1 reference per container.

Electronic Single Administrative Document eSAD- Field Guide

SAD Page -Main Document			
BOX / FIELD	**DESCRIPTION**	**ACTION**	**USE**
A	Office code	Mandatory	• Identifies the Customs Office where the goods declaration is being submitted for clearance • It may be the Customs Office of arrival, departure or where goods are transited for final processing
	Manifest	Mandatory	• Applicable to specific import procedures, this data element represents the reference number of the cargo manifest, which contains the goods being declared • The Manifest Reference is made up of the Office code, Year and Sequence number (**e.g.** GY402 2020 221)
	Registration number	System	• It is the number assigned automatically by the system when a declaration is accepted • It is made up of a Serial Letter and Sequence number (**e.g.** C 427)
	Registration date	System	• Represents the date the declaration is registered in the system
1	Regime Type	Mandatory/ System	• The code identifies the *model of the declaration* being presented • The alpha numeric code determines the controls that ASYCUDA will perform and fields that are made available during declaration processing • The selection in this field also regulates the set of customs procedures allowed under the document type and conducts consistency checks regarding the status of goods and the means of transportation in accordance with the transaction and designation of goods
2	Exporter/Consignor Name/Company	Mandatory	• Export Declarations: The exporter is the person/entity on whose behalf the export declaration is made and who is the owner of the goods or has a similar right of disposal of the goods at the time when the declaration sending the goods outside the Guyanese territory is registered • Import Declarations: The name/entity that last held ownership of the goods prior to the importation in the Guyanese customs territory

SAD Page -Main Document			
BOX / FIELD	**DESCRIPTION**	**ACTION**	**USE**
2	Exporter/Consignor Address:	Mandatory	• **Import Declarations**: The place of residence/business of the person/entity of the last held ownership of the goods prior to the importation • **Export Declarations**: The place of residence/business of the person/entity sending the goods outside the Guyana customs territory ***The address should include the city, region (state or province) and country***
3	Pages	System	• The data in this field is automatically inserted by the system and consists of two segments • One segment shows the page number being looked at and the other indicates the total number of pages for the entire declaration
4	Load Lists	Prohibited	• Reserved for Future Use
5	Items	System	• Describes the total number of lines/items declared on the SAD page all associated pages • The number of items must correspond to the number of commodities classified in the consignment
6	Total packages	Mandatory	• Is the total number of packages (piece count) making up the consignment • When goods are imported in bulk, this field must be filled with "1" or as stated on the transport document
7	Commercial reference number	Mandatory	• It is the reference number given by the declarant to identify and record this declaration for commercial reference • The system includes the year when the declaration is completed and the reference number selected cannot repeat in the same year • If/when the declarant fails to define a reference, the system will assign a number which takes the form of a Unique Consignment Reference Number (UCR) which also includes the year

SAD Page -Main Document

BOX / FIELD	DESCRIPTION	ACTION	USE
8	Importer / Consignee TIN No.	Mandatory	• **Import Declarations**: It is the Taxpayer Identification Number (TIN) assigned to a person/entity identified as the consignee on an import declaration • **Export Declarations**: the goods would be exiting the customs territory and therefore no TIN input is required ***"Consignee" is a usually a buyer named by the consignor (usually the last seller) in a transportation document (bill of lading, air way bill) as the party to whose order a consignment will be delivered at the port of destination. The consignee is considered to be the owner of the consignment for the purpose of fulfilling the customs formalities and for paying duties and taxes.***
	Name/Company	Mandatory	• **Import Declarations** : the name of the person/entity identified as the consignee on an import for whom the TIN was referenced will populate by system the Name and Address details and can be corroborated by way of the Consignee ID provided if/when required • **Export Declarations** : It is the name of the person/entity to whom the goods will be delivered at the destination place/port for which the name and full address details are entered manually
	Address	Mandatory	• Is the place of residence/business of the person/entity in Guyana that owns the goods • The address consists of two separate fields
9	Person/Company responsible for financial settlement No.	Optional	• **Import Declarations**: It identifies the TIN of the person/entity on whose behalf the goods were imported when the person/entity did not import the goods directly and therefore the consignee identified in Box 8 is not the final beneficiary of special tax treatments such as exemptions/concessions or waivers
10	Country Last Consignment	Mandatory	• The country of last consignment (last provenance) represents the last country where the goods were placed on board the vessel or aircraft before arriving to Guyana

SAD Page -Main Document			
BOX / FIELD	**DESCRIPTION**	**ACTION**	**USE**
11	Trading Country	Optional`	• The country specified on the invoice as where the financial transaction/purchased was finalized ***It may not necessarily be the country of origin or country of consignment***
12	Additional Value	System	• This field shows the total amount of additional charges and deductions in GYD such as transport costs, insurance, packing, etc. • The field is populated based on the input of the Val. Note General Segment total
13		Prohibited	Reserved for Future Use
14	Declarant / Representative TIN No.	Mandatory	• The Declarant / Representative TIN identifies the person/brokerage firm designated by the importer or exporter to act as clearing agent on his/her behalf
	Declarant Name	System	• The name of the person or brokerage firm in Guyana who acts as clearing agent for importers and exporters
	Declarant Address	System	• It is the place of residence or business of the person/brokerage firm in Guyana who acts as a clearing agent

SAD Page -Main Document			
BOX / FIELD	**DESCRIPTION**	**ACTION**	**USE**
15	Country of export	Mandatory	• **Import Declaration**: It represents the country of export from which the goods were initially dispatched to Guyana for the purpose of export • **Export Declaration: The country of export will always be Guyana (GY) for export declarations** ***The country of export may not necessarily refer to the country of origin or manufacture, neither is it necessarily the last country from which the goods where shipped to Guyana. This box has three parts: name of the country, country of export code (part "a"), and region code (part "b") Only the first two parts are presently in use, part "b" region is not used***
16	Country of origin	System	• It is the country of origin of the goods and reflects the code entered at the item level in Box 34 • When more than one country of origin is declared, the word "Many" will be displayed in the field
17	Country of destination	System	• **Import Declarations**: The country of destination will always be Guyana (GY) for import declarations • **Export Declarations: It identifies the last country the goods are destined for as known at the time of export** ***This box has three parts: name of the country, country of export code (part "a"), and region code (part "b"). Only the first two parts are presently in use, part "b" region is not used***

<table>
<tr><th colspan="4">SAD Page -Main Document</th></tr>
<tr><th>BOX / FIELD</th><th>DESCRIPTION</th><th>ACTION</th><th>USE</th></tr>
<tr><td>18</td><td>Identity and nationality of active means of transport. at arrival</td><td>System</td><td>Describes the identity of the means of transport on which the goods are directly loaded at the time of the import, export or transit formalities, followed by the nationality of the means of transport (or that of the vehicle propelling the others if there are several means of transport) in the form of the relevant country code
Depending on the means of transport concerned, the following details concerning identity may be reflected in this box:
<table>
<tr><th>Means of transport</th><th>Method of identification</th></tr>
<tr><td>Sea Transport</td><td>Name of vessel</td></tr>
<tr><td>Air Transport</td><td>Number and Date of flight or Tail Number</td></tr>
<tr><td>Road Transport</td><td>Vehicle Registration Number</td></tr>
</table></td></tr>
<tr><td>19</td><td>Container</td><td>Optional</td><td>The field must be checked by way of selecting a “tick” where goods are loaded in a container, if not the field should remain unticked. The respective field is Box 19.</td></tr>
<tr><td rowspan="2">20</td><td>Delivery terms</td><td>Mandatory</td><td>The field describes the particulars of the terms of the commercial contract (terms of delivery) between the buyer and seller of the goods consigned
The code is the international standard INCOTERMS code</td></tr>
<tr><td>Applicable place</td><td>Mandatory</td><td>It is the place to where the INCOTERMS are relevant (e.g. port/city to which the charges apply)</td></tr>
<tr><td>21</td><td>Identity and nationality of active means of transport at border</td><td>System</td><td>Import Declaration : Provides the nationality of the active means of transport crossing the national border as known at the time of completion of formalities based on manifest referenced in Box A</td></tr>
</table>

SAD Page -Main Document			
BOX / FIELD	**DESCRIPTION**	**ACTION**	**USE**
22	Currency code	Mandatory	• This field represents the code for the currency in which the commercial invoice is presented and selected from a menu listing
	Amount	Mandatory	• Describes the invoiced price for all goods declared • The Amount represents the sum of the all item prices declared in the currency invoiced
23	Exchange rate	System	• This box contains the exchange rate in force between the invoiced currency and the Guyanese Dollar • The appropriate exchange rate as issued by the Bank of Guyana is automatically inserted by the system after selecting the currency code ***ASYCUDA converts foreign currency amounts into Guyanese Dollars (GYD$) using stored rates of exchange as notified by the Bank of Guyana***.
24	Nature of Transaction	Mandatory	• Indicates the type of contract between the buyer and seller under which goods are supplied • The Nature of Transaction Code has two sub-divisions
25	Mode of transport at the border	Mandatory	• **Import Declarations**: Describes the mode of transport corresponding to the active means of transport with which the goods entered the Guyana Customs territory • **Export Declarations**: Describes the mode of transport corresponding to the active means of transport which it is expected will be used on exit from the Guyana Customs territory
26	Inland Mode of transport	Optional	• **Import declarations**: Describes the mode of transport used for conveyance of the goods upon arrival in instances where a transit formality was effected prior to declaration processing • **Export Declarations**: Describes the mode of transport on which goods were conveyed prior to departure upon departure

SAD Page -Main Document			
BOX / FIELD	**DESCRIPTION**	**ACTION**	**USE**
27	Place of Loading/Unloading	Mandatory	• **Import Declarations**: The location or Customs area at which the goods were unloaded from the active means of transport as known at the time of completing the import formalities as indicated on the transport document/waybill • **Export Declarations** : Indicates the location or port at which the goods are to be loaded onto the active means of transport as known at the time of completing the export formalities
28	Financial and banking data Bank Code	Optional	• **Import Declarations**: Indicates the code for the commercial bank through which payment was made or is to be made to the seller of the goods • **Export Declarations**: Indicates the code for the commercial bank through which payment is received from the buyer of the goods
	Terms of payment	Optional	• It is the code identifying the financial agreement between the buyer and seller for settling payment of goods e.g. Sight Draft, Open Account etc.
29	Office of entry	Mandatory	• **Import Declarations**: Identifies the port of entry at which the vessel or aircraft first reports in Guyana • **Export Declarations**: Identifies the customs office by which it is intended that the goods should leave Guyana Customs territory
30	Location of goods	Mandatory	• It identifies the transit shed or temporary storage area where the goods are stored and made available for Customs Examination

SAD Page -Main Document

BOX / FIELD	DESCRIPTION	ACTION	USE
31	Marks and numbers of packages	Mandatory	• The hand-written or typed identifiers placed on the packages by the exporter/supplier. • Where there is one common identifying number for all of the packaging then only this number need be entered
	No. of packages	Mandatory	• It is the amount of packages for the particular item being declared in correspondence with the bill of lading or airway bill ***When a number of different commodities are enclosed in a single package, this box will be completed only for the first item entering "1" and for the other items enter "0", however package code must be selected for all items. Similar situation occurs with commodities in bulk (e.g. flour, cement, soya beans, etc.)***
	Kind of packages	Mandatory	• Provides the code used to describe the shape or configuration of a package as it appears for transport
	Tariff description	System	• According to the commodity code selected at Box 33 for the item, the system will display the tariff description according to the Guyana Common External Tariff
	Commercial description	Mandatory	• The commercial description of the goods must be precise enough to allow the goods to be unambiguously identified and classified ***Where the Commodity Code to be used depends on size, weight or other physical criteria, the description should include that information. Chemicals classified in Chapters 28 and 29 of the Tariff should be described using their precise chemical name.***
32	Item No.	System	• This box is automatically completed by the computer system; it identifies the item number currently being completed. The maximum number of items permitted by declaration is 999

SAD Page -Main Document			
BOX / FIELD	**DESCRIPTION**	**ACTION**	**USE**
33	Commodity code	Mandatory	• It is the tariff code which classifies the goods being declared according to the Guyana Common External Tariff • The tariff code constitutes a declaration which is basic information for the assessment of import duties, taxes, and other charges
34	Country Origin Code	Mandatory	• Identifies the code for the country of origin of the goods • For goods not wholly produced in one country, the country of origin to be declared is that in which the final substantial processing took place, resulting in the manufacture of a new product or representing an important stage in its manufacture
35	Gross Weight (kg)	Mandatory	• Contains the gross weight, expressed in kilograms, of the goods described in the relevant box 31 • The gross weight is the aggregate mass of the goods with all their packing, excluding containers and other transport equipment
36	Trade Agreement	Optional	• This box contains information on the tariff treatment of goods, even when no preferential treatment is requested. 'Tariff treatment' covers not only preferential treatment under bilateral or multilateral trade agreements signed by the Government of Guyana (e.g. reduced import duty rates under CARICOM or under other partial scope trade agreements), but also various other measures affecting customs duties like 'tariff quotas', 'suspensions' and 'end-uses' ***Furthermore, as box 36 is logically linked to boxes 33 ('commodity') and 34 ('country of origin'), only certain commodities originating in certain countries might be eligible for any given tariff treatment at any given time*.**

SAD Page -Main Document			
BOX / FIELD	**DESCRIPTION**	**ACTION**	**USE**
37	Procedure	Mandatory	• This box has two sub-divisions of which the first sub-division comprises **four-digits** and identifies the Customs Procedure Code (CPC); whereby the first two-digits represent the procedure being requested, followed by a second two-digit representing the previous procedure (if any) • The codes to be entered in the second subdivision, known as the Additional National Codes (ANC), are three-digit alpha numeric codes that identify if the goods subject to special duty/tax treatment ***The codes to be entered in the second subdivision must be used in relation to the procedure requested from the first subdivision of box 37. Whenever it is necessary to specify the procedure requested then one of the specific codes has to be entered. If no specific code is available for the category concerned in relation to the procedure requested the box must have the '000' code.***
38	Net Weight (kg)	Mandatory	• Describes the net weight, expressed in kilograms, of the goods described in the relevant box 31 • The net mass is the mass of the goods without any packaging
39	Quota	Prohibited	Reserved for Future Use
40	Transport document/ Previous Document	Mandatory	• Identifies the bill of lading or airway bill number required to identify the consignment of goods • In certain CPCs the box is used to make reference to a previous document (e.g. warehousing, temporary importation or exportation, etc.)
41	Statistical Units	Mandatory	• Identifies the quantity of the item in question, expressed in the unit laid down in the Common External Tariff (CET) • It is required that the item to be quantifies in some other unit of measure, in addition to the weight in kilograms, for taxation or statistical purposes
42	Item price	System	• The "item price" identifies the part of the invoiced price which relates to the item involved

SAD Page -Main Document			
BOX / FIELD	**DESCRIPTION**	**ACTION**	**USE**
43	V.M.	Optional	• Identifies the Valuation Method used to determine the customs value of imported goods • Details required for commercial importation
44	License No.	Prohibited	• Reserved for Future Use
	Deducted Quantity	Prohibited	• Reserved for Future Use
	Valuation note	System	• The system displays the amounts relative to the item declared when freight, insurance, other costs or deductions entered at the valuation note section
	Supporting docs	System	• Licenses, permits, certificates and international authorizations or other references produced in support of the declaration must be attached to the declaration due to nature of goods, values, CPC, tax treatment or other information input for the item being declared
	Previous declaration	System	• If the goods were previously under a suspense regime the declaration Customs reference number for the initial entry will be shown here • The system will insert the reference details after the relevant tab is completed
	Additional Info	Optional	• This field is to allow further explanation of the goods being declared at this item.
45	Adjustment	Prohibited	• Reserved for Future Use

SAD Page -Main Document			
BOX / FIELD	**DESCRIPTION**	**ACTION**	**USE**
46	Customs value	System	• 'Customs value' means the value of goods at the time when and place where they enter (Import) or leave (Export) Guyana customs territory. In the case of sale or purchase, the customs value is based on the invoiced amount for the goods; in other cases, the customs value is based on the amount which would have been invoiced in the event of sale or purchase • The customs value must not include taxes due on import or export. The customs value must include only ancillary charges, such as transport and insurance, relating to that part of the journey, which takes place on the Guyana customs territory at the time of exporting or in the case of imported goods that takes place outside the customs territory • If transport and/or insurance costs are not known, they may be assessed on the basis of the costs usually payable for such services (considering especially, if known, different modes of transport) • In the case of exports, goods subject to processing operations, the customs value must be established as if the goods had been produced wholly in the country. In the case of imports, goods subject to processing operations (especially re-imports under the outward processing procedure), the customs value must be established as if the goods had been produced wholly in the country of processing

SAD Page -Main Document

BOX / FIELD	DESCRIPTION	ACTION	USE
47	Amount of duties and taxes	System	• This box contains a matrix with various details of the tax calculations performed by the system based on the declared particulars and according to the classification of goods. The matrix has five columns described below: type, tax base, rate, amount, and method of payment • The column ***type*** identifies the tax, duty or charge/fee code. The column ***tax base*** shows the base value or quantity upon which the duty or tax has been calculated for the tax line in question. The column ***rate*** displays the actual rate of duty or tax for this tax line, applicable to the goods being declared, as found in the Common External Tariff. The column ***amount*** shows the calculated amount of duty or tax payable or, in case of suspense regime, the duty liability to be guaranteed. The column ***method of payment (MP)*** indicates if it requires payment (value 1 “one”) or needs to be guaranteed (value 0 “zero”) • The row ***item total TTD*** shows the total amount to be paid or guaranteed for the item being declared. All amounts are calculated and shown in national currency
48	Deferred / Pre-payment account (Advance Deposit Account)	Optional	• The account holder’s code assigned by Customs for a deferred or pre-payment account to be used for the settlement of the duty liability • The system will verify the account reference in addition to a Private Identification Number (PIN) prior to updating the account referenced
49	Identification of warehouse	Prohibited / Mandatory	• This field is used to identify a warehouse where a particular consignment has been stored. This field is **only completed** when a Customs Procedure Code for warehousing or involving a Free Zone/Special Economic Zone is entered in Box 37. In all other circumstances if left blank
	Delay time	Prohibited / Mandatory	• It is the duration in days of the period under which the goods will remain in any suspense regime. This field will be available for warehousing, temporary imports, temporary exports and any other suspense regime.

SAD Page -Main Document			
BOX / FIELD	**DESCRIPTION**	**ACTION**	**USE**
B	Accounting Details	System	• This box shows the mode of payment, the assessment number and receipt number when a declaration has been paid, as well as the processing dates • It includes the duty liability amount to be covered by a bond, any global fees calculated, and the sum of all amounts to be paid in full
50	Principal	Mandatory	• The Principal is the person or entity accepting responsibility on transit/transshipment declarations • The Principal is responsible for the production of the goods (with seals intact where appropriate) at the Customs Office of destination within the prescribed time limit • In addition, the Principal is responsible for payment of duties and other charges which may become due in the event of an irregularity occurring
C	Office of departure	Prohibited	Reserved for Future Use
51	Intended offices of transit (and country)	Prohibited	Reserved for Future Use
52	Guarantee not valid for	Prohibited/Mandatory	• Bond Guarantee Reference
53	Office of destination (and country)	Prohibited	• Identifies the Customs Office of destination where the goods are to be presented in order to complete the transit operation. In Through Transit operations, the country of final destination must be declared.
D	Control by office of destination	Prohibited	• Describes details regarding a transit operation. Includes the date limit for arrival at destination Customs Office.

SAD Page -Main Document			
BOX / FIELD	**DESCRIPTION**	**ACTION**	**USE**
54	Place and date	System	• The system automatically displays the Customs Office and date in which the declaration was electronically submitted and accepted
	Name of declarant / representative	System	• The system automatically displays the declarant's code and the username of the person who submitted the declaration

REPUBLIC OF GUYANA C72e

GUYANA REVENUE AUTHORITY eSAD for Multiple Regimes

A. OFFICE OF DESTINATION / DISPATCH

1. REGIME TYPE

Registration Number

2. Exporter / Consignor TIN.

3. Pages

4. Load List

Manifest Ref.

5. Items

6. Total Packages

7. Commercial Reference Number

8. Importer / Consignee TIN.

9. Person/Entity Responsible for Financial Settlement TIN.

10.Ctry. last con / first dest

11.Trading Ctry

12. Additional Value Details

13.

14. Declarant / Representative TIN. Broker ID

15. Country of Export

15. C.E. Code a b

17. C.D. Code a b

16. Country of Origin

17. Country of Destination

18. Identity and nationality of active means of transport on arrival / depart

19. Ctr

20. Delivery Terms

21. Identity and nationality of active means of transport crossing the border

22. Currency and Total Amount Invoiced

23. Exchange Rate

24 Nature of Transac.

25. Mode Transport at border

26. Inland Mode of transport

27. Place of Loading

28. Financial and Banking Data

Bank Code

Terms of Payment

Bank Name

Branch

29. Office of Entry / Exit

30. Location of Goods

31. Packages and description of goods

Marks and numbers - Container No(s) - Number and kind

Marks & Nos.

Num & Type of packages

Tariff Description

Commercial Description

32. Item No.

33.Commodity Code

34.Ctry. Orig. Code a b

35. Gross Weight (kg)

36.Trade Agmt.

37. PROCEDURE

38. Net Weight (kg)

39.

40. AWB/B/L/ Previous Document

Split Line

41. Statistical Units

42. Item Price

43. V.M. code

44. Add. info/ Documents produced/ Certificates and authorisations

Licence No. Ded. Val Ded. Qty

Valuation Note

Attached Docs

Previous Declar

Additional Info

A.I. Code

45.

46. Customs Value

47. Calculation of taxes

Type	Tax base	Rate	Amount	MP
		Total		

48. Deferred Payment / Pre-payment

49. Identification of Warehouse Delay

B. ACCOUNTING DETAILS

Mode of payment

Assessment Date

Receipt number Date

Guarantee Date

Total fees GYD

Total declaration GYD

50. Principal No. Signature:

Represented by

Place and date:

C. OFFICE OF DISPATCH / DEPARTURE

51. Intended offices of transit (and country)

52. Guarantee not valid for

Code

53. Office of Destination (and Country)

D. CONTROL BY OFFICE OF DESTINATION / DISPATCH

Stamp:

Signature:

54. Place and date:

I/We hereby declare all the particulars on this declaration to be true and that all attached documents refer to the goods as declared.

Declarant/ Representative Name and Signature

Sample C72e- eSAD for Multiple Regimes – *Page 1*

Sample C72e- eSAD for Multiple Regimes – *Continuation Page/s*

REPUBLIC OF GUYANA
GUYANA REVENUE AUTHORITY

C72e

1. REGIME TYPE

Continuation Sheet

Manifest
Registration Number
7 Reference number

3. Pages

A. OFFICE OF DESTINATION / DISPATCH

31. Packages and description of goods
Marks and numbers - Container No(s) - Number and kind
Marks & Nos.
Num & Type of packages
Tariff Description
Commercial Description

32. Item No.
33. Commodity Code
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35. Gross Weight (kg)
36.Trade Agmt
37. PROCEDURE
38. Net Weight (kg)
39.
40. AWB/BL / Previous Document
Split Line
41. Statistical Units

44. Add. info/ Documents produced/ Certificates and author-isations
Licence No.
Ded. Val
Ded. Qty
Valuation note
Attached Docs
Previous declar
Additional Info
A.I. Code
46. Customs Value

31. Packages and description of goods
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41. Statistical Units

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Licence No
Ded. Val
Ded. Qty
Valuation Note
Attached Docs
Previous declar
Additional Info
A.I. Code
46. Customs Value

47. Calcula-tion of taxes

Type	Tax base	Rate	Amount	MP	Type	Tax base	Rate	Amount	MP
	Total Item No.					Total Item No.			

Type	Tax base	Rate	Amount	MP
	Total Item No.			

Type	Amount
Total	