

## Cargo Clearance - Clearance of Warehoused Goods

(For External Use)

<b>Purpose:</b>	To clear Warehoused goods under the Customs Cargo Clearance process
<b>Scope:</b>	This procedure applies to Warehouse Operators & agents who clear warehoused goods for home consumption and re-export using the Clearance of Warehoused Goods procedure.
<b>Key Words:</b>	Home consumption, re-export (4071, 3071),
<b>Legislation:</b>	<p><b><u>Customs Act 1977</u></b></p> <p><b>Sec 109: Entry for home consumption</b> – When entry for home consumption has been made in respect of any warehoused goods the person making the entry shall forthwith pay to the Comptroller or other proper officer the duties, if any, payable thereon.</p> <p><b>Sec 110: Entry for export</b> – When any warehoused goods have been entered for export the person making the entry shall forthwith export the goods to a country outside Western Samoa in accordance with the entry and with the provisions of this act relating to the exportation of goods.</p> <p><b>Sec 111: Entry for removal</b> – (1) When any warehoused goods have been entered for removal for warehousing at any other warehouse (either at the same or any other port or place they forthwith be removed in accordance with the entry subject to such conditions as may be prescribed, and with such security for their due transmission and for the payment of the duty thereon as the Comptroller requires</p> <p>(2) On the arrival of the goods at the port or place of destination they shall be entered and warehoused in accordance with the entry for removal in the same manner and subject to the same provisions, so far as they applicable, as in the case of the entry and warehousing of goods in the first importation thereof.</p> <p>(3) Notwithstanding anything in subsection (5) of section 65 of this Act, warehoused goods so removed may, with the permission of the Collector, be placed directly in a warehouse on their arrival at the port or place of destination.</p>
<b>Minimum required documents</b>	<p><i>Ex-warehouse for home consumption</i></p> <ul style="list-style-type: none"> <li>- Assessed IM4 declaration</li> <li>- Commercial invoice</li> <li>- IM7 declaration</li> </ul>

	<p><i>Ex-warehouse for re-export</i></p> <ul style="list-style-type: none"> <li>- Request letter with CEO approval</li> <li>- Commercial invoice</li> <li>- Assessed EX3 declaration</li> </ul>			
<b>Procedure:</b>	<b>Person Responsible</b>	Warehouse operator or agent	<b>Section Responsible</b>	
	<p><i>Ex-warehouse for home consumption:</i></p> <ol style="list-style-type: none"> <li>1. Operator or Agent assessed IM4 declaration on ASYCUDA System.</li> <li>2. Print the assessment notice and submit to Customs cashier for payment</li> <li>3. Receive receipt from Customs cashier and awaits CRA from Border division.</li> <li>4. Obtain CRA for the release of goods.</li> <li>5. Release goods from the Licenced Customs Warehouse and record in the Bond Book.</li> </ol> <p><i>Ex-warehouse for re-export:</i></p> <ol style="list-style-type: none"> <li>1. Assess EX3 declaration.</li> <li>2. Print the assessment notice and submit to Customs cashier for payment.</li> <li>3. Obtain CRA from Border Protection Division for the release of goods from warehouse.</li> <li>4. Records goods in their Bond Book and transfer goods to Customs office.</li> <li>5. Delivers goods to the vessel / aircraft with the presence of the warehouse officer</li> </ol>			
<b>Monitoring:</b>	<b>Person Responsible</b>	Operator	<b>Section Responsible</b>	
	<ol style="list-style-type: none"> <li>1. Maintain all records related to Warehouse activities in accordance to Customs legislations and regulations.</li> <li>2. Liable for any unauthorized activities occur within their warehouse.</li> </ol>			

	3. No goods shall be released without Customs authorization.
<b>Corrective Actions:</b>	<ol style="list-style-type: none"> <li>1. If the declaration can not be registered or assessed, store the declaration and inform Customs Warehouse Division</li> <li>2. If the declaration is processed using an incorrect model / procedure broker must immediately inform the Customs and follow their instructions.</li> <li>3. Broker must NOT submit a new declaration for the same consignment without prior approval from Customs.</li> <li>4. Report to Customs any discrepancies or unauthorized activities in a Licensed Customs Warehouse</li> </ol>

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VERIFICATION AND RECORD KEEPING

Date Written : 30/07/2013 By: Atitala Gauta

Date Reviewed : 17/08/2013 By: CMP Team

Date Endorsed : 20/08/2013 By: Advisory Group

Date Revised : By:

Date Authorized : By: