

Cargo Clearance – Pre-Release

(For External Use)

Purpose:	To clear Imported goods under the Customs Pre-release procedure.
Scope:	This procedure applies to Brokers who clear Import cargo using the Pre-release procedure.
Key Words:	Pre-release, PR4, Pre Release application form
Legislation:	<p>Section 52 of the Customs Act 1977: Comptroller’s permit – (1) Goods shipped, landed or removed under a Comptroller’s permit shall be dealt with in accordance with the permit and with any directions given by the Comptroller from time to time. (2) This Act shall apply to such goods in the same manner as if they had not been unshipped, landed or removed, and for this purpose they shall be deemed constructively to have remained upon or in the ship, aircraft, wharf, Customs airport or examining place from which they were so unshipped, landed or removed. (3) Any permit issued for the unshipped, landing, or removal of bulk cargo containers to the controlling authority of a Customs container base or an examining place shall relate to such containers generally. (4) A permit for the un-shipment, landing, or removal of pallets may relate to pallets generally, or to pallets imported in any particular ship or aircraft, or to any specified class of pallets, or to pallets imported in specified circumstances. (5) Any permit may be granted subject to such conditions and restrictions as the Collector thinks fit.</p> <p>Section 54 (1)(a) and (b) Removal of goods from wharf, airport, etc – (1) Except as provided by this Act, no goods that are subject to the control of the Customs shall be removed from any wharf, Customs airport, Customs container base, or examining place except – (a) With the permission of the proper officer of Customs after entry has been made and passed in respect thereof; or (b) In pursuance of a written permit granted by the Collector in respect thereof</p>
Minimum required documents	<ul style="list-style-type: none"> -Request letter stating the reasons for pre release of goods -Pre Release prescribed form -Bill Of Lading/Airway Bill -Commercial Invoices

	<p>-Registered PR4 declaration</p> <p><i>For Hand carried items</i></p> <p>-Copy Of Passenger Passport (biodata page) -Itinerary Of Passenger -Commercial Invoices -Registered PR4 Declaration</p>			
Procedure:	Person Responsible	Broker & Importer	Section Responsible	NA
<p><u>STAGE 1 – The Application</u></p> <p>If duty to be paid at a later date then:</p> <p>A. Prepare a Customs declaration using the PR4 model of declaration and the extended procedure 4900 in the ASYCUDA system.</p> <ol style="list-style-type: none"> i. If manifest is registered, ensure to fill in manifest and bill of lading fields of declaration ii. If manifest is not registered, leave the manifest and bill of lading fields blank and ensure to capture these details in the information page of the declaration. <p>If duty is to be paid upon initial assessment and manifest is not available then:</p> <p>B. Prepare a Customs declaration using the PR4 model of declaration and the extended procedure 4000 in the ASYCUDA system and leave the manifest and bill of lading fields blank and ensure to capture these details in the information page of the declaration.</p> <ol style="list-style-type: none"> 1. Register the declaration using the 'Register' function. 2. Print the registered PR4 declaration and fill in the Pre Release Application form available from the Ministry for Revenue Website or Customs counter. 3. Submit the completed Pre-release application form and PR4 declaration with the required supporting documents to Customs for the Pre-release approval by the Chief Executive Officer or approved delegate. 4. If approval is granted, broker is to present the documents to Trade Division for assessment of the PR4 declaration 				

	<ol style="list-style-type: none"> 5. Uplift assessment notice from Customs Counter and Pay Pre Release fees to the Customs Cashier 6. Uplift Cargo Release Advise from Customs and present cargo for physical examination if required. 7. Collect goods from Customs bonded area 		
	<p><u>STAGE 2 – Finalizing the declaration</u></p> <p><i>If duty was not paid at initial assessment then:</i></p> <ol style="list-style-type: none"> 8. Present the assessed PR4 declaration to Customs for post declaration modification within 7 days after release. 9. Uplift assessment notice from Customs counter and pay duties and taxes at Customs cashier and obtain receipt for records 		
Monitoring:	Person Responsible	Broker	Section Responsible
	<ol style="list-style-type: none"> 1. The broker holds the responsibility to follow up on all consignments cleared by him / her under the pre release procedure and ensures to pay duties and taxes within 7 days after release of goods. 2. Ensure to capture correct and accurate manifest details in information page of declaration. 		
Corrective Actions:	<ol style="list-style-type: none"> 1. If the Pre-release application is declined by Customs, Broker must submit a new declaration under appropriate import procedure as per the instructions given by Customs. 2. If the information declared in the PR4 declaration is inaccurate, broker MUST request for an amendment of the declaration before the duty payment stage 3. If the declaration is processed using an incorrect model / procedure broker must immediately inform the Customs and follow their instructions. 4. Broker must NOT submit a new declaration for the same consignment without prior approval from Customs. 		

VERIFICATION AND RECORD KEEPING

Date Written : 01/08/2013 By: Talaitupu Lia

Date Reviewed : 13/08/2013 By: CMP Team

Date Endorsed : 17/08/2013 By: Advisory Group

Date Revised : By:

Date Authorized : By:

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