

**MINISTRY OF FINANCE
CUSTOMS AND EXCISE DIVISION**

NOTICE TO IMPORTERS NO. 7 OF 2016

**SUBJECT: CHANGING THE WAY WE WORK TO A
TECHNOLOGY-DRIVEN WORKPLACE [10]**

Importers are advised of the implementation of the e-Valuation Procedure on the CBCS with effect from 1st April 2016.

The following procedures have been adopted to facilitate this implementation:

- 1) There will be no physical lodgment of documents with the Valuations Section.
- 2) **All** Declarations for Valuations review and approval are to be paid, including those for returning nationals, except those for:
 - Travelling officers importing **USED** motor vehicles
 - Diplomats who have been allowed to dispose of their vehicle by the Ministry of Foreign Affairs.
- 3) Only declarations with items on the pre-determined Valuations Selectivity List will be routed for Valuations review and approval.
- 4) A new Items administrations selectivity C&EVA, will be triggered upon payment.
- 5) The Declarant receives an e-mail giving all selectivity triggered and declaration details.
- 6) The CBCS randomly assigns the declaration to a Valuations Officer and sends an e-mail giving details of the declaration Registration No. and selectivity triggered which will appear Yellow for Valuations review and approval.
- 7) The Valuations Officer through his new Valuations Finder will see all declarations assigned to him by the CBCS in order of payment date.
- 8) The Valuations Officer retrieves the declaration and after performing the necessary checks, makes a decision and re-routes selectivity to one of the following:

STATUS	RESULT / ACTION
GREEN	Released - Release Order can be generated at Examination Station.
BLUE	Conditional Release - Release Order can be generated at Examination Station.
RED	To be examined by Valuations Officer - Release Order cannot be generated
QUERY	Further verification required – Release Order cannot be generated.

9) Where the Valuations Officer has a Query, an e-mail is sent to the Declarant giving relevant details of same. Please note that **Documents being e-mailed in response to the query and relevant to the importation of the goods, must be certified on the face thereof by the Broker/Declarant authorised by the Importer in the following manner:**

"I declare that this.....was received
(name of declarant) (document)
from..... in connection with the goods entered by Customs
(name of importer)
Declaration (e-C82) Registration No. TT..... A dated /20..... ."

- 10) Where a decision is made to re-route a declaration to Red, but the overall selectivity of the declaration is either Green or Blue, the Valuations Officer must also re-route the overall selectivity to Red to facilitate examination at the Import Station.
- 11) Where deposits are assessed, the Declarant will e-mail the acceptance letter signed by the **IMPORTER** together with a completed Form C23 signed by the declarant to the Valuations Officer.
- The Valuations Officer will allow the Form C23 and attach same to the matching eC82 on the CBCS.
 - The Valuations Officer re-routes the items administrations selectivity to Green, Blue or Red.
 - The Declarant generates the assessment, pays the assessed deposit and proceeds to clear cargo.
- 12) The Collector and Supervisor of the Valuations Section have the authority to re-assign Declarations assigned by the CBCS to another Valuations Officer.

CONTAINERS TO BE EXAMINED AT PREMISES

Containers that are to be examined at premises and require Valuations review and approval will be re-routed to Blue by the Valuations Officer assigned to the CES.

DISCOUNTS, NCV's AND LOT VALUES

- 1) Declarations **NOT** selected for Valuations review and approval, but which have:
 - Discounts of up to 10%
 - Invoices containing Values for Customs Purposes Only/No Commercial Value

Shall be allowed by the Supervisor responsible for the Import Station, if satisfied.

(The Supervisor will allow on documents presented and make the appropriate notation in the Inspection Act on the relevant eC82 on the CBCS).

- 2) Invoices with Discounts in excess of 10%, as well as invoices with Lot Values, shall be lodged with the Valuations Section to be allowed.

All declarations with Discounts, Values for Customs Purposes Only/No Commercial Value or Lot Values to be allowed, are to be paid prior to them being lodged with the Supervisor responsible for the Import Station or the Valuations Section, regardless of the overall selectivity.

RELATED PARTIES

- 1) Declarations in respect of Related Parties as defined in the Sixth Schedule to the Customs Act, Ch.78:01, will no longer be required to be allowed by the Collector/Supervisor of the Valuations Section. A copy of the letter outlining the relationship between the buyer and seller, which has been NOTED /ALLOWED by the Collector/Supervisor of the Valuations Section, must be uploaded with the Declaration on the CBCS.
- 2) All Letters are valid up to 31st December of each year.
- 3) Declarations in respect of Related Parties which contain items on the Valuations Selectivity List, will also be subjected to the e-Valuations Procedure.

Importers are to be guided accordingly.

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Comptroller of Customs & Excise
31/03/16