

APPENDIX B

Provisions and Conditions for the Electronic Submission of Customs Declaration (Single Administration Document: SAD)

Implementation of a new automated customs processing system called ASYCUDA provides for the electronic submission of customs declarations and related documents.

The general procedures to be followed by importers, exporters and their representatives for the electronic submission of customs declarations are described in this Appendix. The Director of Customs shall issue detailed procedure and instructions.

1: Preparation and Printing of the Single Administrative Document (SAD)

The Customs Broker/Declarant enters the SAD directly into the ASYCUDA automated system. The computer checks the declaration against control/reference files in the system, and performs some controls. The system will only allow registration when all of the data is complete and valid. Registered declarations can only be cancelled with authorization from the CED. Only registered, declarations are considered as legal document.

After the computer system registers the SAD, the Customs Broker/Declarant is to print and sign the registered SAD in two copies and bring them to the appropriate Customs officer together with all required supporting documents.

The computer system will automatically generate a notification to inform the Customs Brokers/Declarant of the status of the declaration processing.

2: Lodgement of the Customs Declaration (SAD):

The Customs Officer at the Customs Lodgement Desk checks the hardcopy registered SAD and supporting documents and the computer to ensure that the SAD has been properly filled in, is printed (clear and legible) and signed by the Customs Broker/Declarant, and that required supporting documents are submitted together with the hardcopy registered SAD.

Customs may reject any SAD that does not meet the requirement of the first paragraph above.

3. SAD Processing Lanes:

When the SAD is completely and satisfactorily checked, the customs officer requests the system to assess the SAD. Using risk management criteria, the automated system assigns the processing Lane for the Declaration as below:

- **RED Lane:** The SAD must be scrutinized (checked against documents) and the goods physically inspected prior to re-routing of the SAD to GREEN and assessment by Customs (manual assessment).
- **YELLOW Lane:** The SADs must be scrutinized (checked against the documents) prior to re-routing to GREEN and assessment by Customs (manual assessment).
- **GREEN Lane:** The SAD is automatically assessed and a clearance document issued. The hardcopy SADs may be subject to post-clearance documentary check/auditing.
- **BLUE Lane:** The SAD is given the same treatment as for **GREEN Lane** and with specific reasons subject to post-clearance audit.

In the case of Red and Yellow selected declarations, Customs verifies the exact selection criteria that caused the declaration to be selected. The computer will show any special requirements which must be checked such as import license requirement, history of smuggling, goods to be sampled, etc. The SAD is assigned for documentary examination. If a RED Lane is selected the SAD is assigned to a customs officer for physical inspection.

4. Query Desk:

SADs which fail documentary checks or fail goods examinations will be routed to the Customs Query Desk. The Customs Broker/Declarant will be notified that the SAD status has changed to “query” and the reasons for the query.

Upon receiving the notification the Customs Broker/Declarant will present himself at the Customs Query Desk. Any amendments required to the SAD will be discussed between the Customs Query Desk Officer and the Customs Broker/Declarant. If agreement is not reached, the customs officer will prepare a report or record to CED HQ for further action.

When the above action is completed and agreement is reached, the declaration is signed by the customs officer and the Inspection Act is updated with the results of the query and the declaration is re-routed to GREEN by customs.

5. Container Scanning:

Container scanning is done independently of the declaration processing.

The ASYCUDA system will be available in the Scanning Office enabling the Scanning Officer to compare the goods declared on the SAD with those found on the scanning image/scanning information.

Any irregularity found should be entered in the Inspection Act Form by Customs.

6. Assessment Notice:

When the SAD is assessed by the ASYCUDA system, an Assessment Notice is generated which lists the duties and taxes which are due for payment. The notice should be used as a reference document to pay the duty and taxes and fees and other charges.

7. Accounting:

Duty and taxes, other charges, and fees are paid in accordance with regulations. If paid at the National Bank of Cambodia or other authorized financial institution the receipt is presented to Customs, and the computer system issues a Customs receipt.

8. Release of Goods:

After payment of duties and taxes, other charges, and fees Customs prints out the Cargo Release Note which details the duties and taxes, other charges, and fees that relate to the declaration, and is used to authorize release of the cargo from customs. The Cargo Release Note also authorizes removal of the cargo from warehouses or container yards where the cargo is located.

9. Post Clearance Auditing (PCA):

The controls over BLUE and GREEN declarations are mainly carried out on a post-clearance basis.

