



## Customs and Excise Division of the Ministry of Finance, the Economy and Public Administration

### Procedures for the Rapid Release of Goods

#### Part 1 – Purpose of the Procedures

These procedures are intended to enhance the current procedures for the release of imported goods. This new procedure seeks to have goods release on a timely basis, to facilitate trade, to lessen the time spent at Customs and to decrease the cost of doing business.

The new procedures contained in this document are intended to establish a level playing field for all traders and clearly understood rules that will be applied uniformly at all offices and Officers of the Customs and Excise Division (CD).

#### Part 2 – Legal Provisions

<b>Sections of the Customs (Control &amp; Management) Act, 2012 Pertinent to these Procedures:</b>
<b>72.</b> Save as permitted by or under this Act or any other enactment relating to customs, no imported goods shall be delivered or removed on importation until such goods have been duly entered
<b>72.</b> "entered" in relation to goods imported, warehoused, put on board an aircraft or ship as stores or exported means the acceptance and signature by the proper Officer of an entry, specification, or shipping bill, and declaration signed by the importer or exporter on the prescribed form in the prescribed manner, together with the payment to the proper Officer by the importer or exporter of all rents and charges due to the Crown in respect of the goods, and in the case of dutiable goods (except on the entry for warehousing of imported goods), the payment by the importer or exporter to the proper Officer of the full duties due thereon, or else, where permitted, the deposit of a sum of money or giving of security for the duties, as provided by law or, in the case of goods for which security by bond is required on the exportation, putting on board an aircraft or ship as stores or removal of such goods, the giving of such security
<b>139. (1)</b> Without prejudice to any express requirement as to security provided for by any other customs enactment, the Comptroller may, if he sees fit, require any person to give security by bond or otherwise in such form and manner as the Comptroller may direct, for the observance of any condition or restriction in connection with any assigned matter.
<b>173. (1)</b> Any person who - (a) makes or signs, or causes to be made or signed, or delivers or causes to be delivered to the Comptroller or an officer, any declaration, notice, certificate or other document; or (b) makes any statement in answer to any question put to him by an officer which he is required by or under any enactment to answer; being a document or statement produced or made for any purpose of any assigned matter, which is untrue in a material particular, is guilty of an offence and is liable on conviction thereof to a fine of \$10,000 and any goods in relation to which the document or statement was made shall be liable to forfeiture.
<b>(2)</b> Any person who, knowingly or recklessly - (a) makes or signs, or causes to be made or signed, or delivers or causes to be delivered to the Comptroller or an officer, any declaration, notice, certificate or other document; or (b) makes any statement in answer to any question put to him by an officer which he is required by or under any enactment to answer;

being a document or statement produced or made for any purpose of an assigned matter, which is untrue in a material particular, is guilty of an offence and is liable, on conviction thereof to a fine of \$20,000, or to imprisonment for two years, or to both, and may be arrested, and any goods in relation to which the document or statement was made shall be liable to forfeiture.

(3) Where by reason of any such document or statement as is mentioned in subsection (1) or (2), the full amount of any duty payable is not paid or any over-payment is made in respect of any drawback, allowance, rebate or repayment of duty, the amount of duty unpaid or of the overpayment shall be payable immediately to the Comptroller, and may be recovered accordingly.

## **Part 3 – Procedures**

### ***1. Qualifying Goods***

The following goods will be considered as qualified for consideration in the application of these procedures:

1. Goods imported in to Antigua by Companies that have qualified under this procedure that have being approved and signed by the Comptroller of Customs.
2. Goods for which a bond has been set in place to cover the liability or cost of the imported goods.

Goods considered emergency imports such as human remains, emergency medical supplies, supplies required in response to disasters, etc. will be dealt with in Item 4 below.

### ***2. Procedures for Rapid Release of Qualifying Goods***

Importers who wish to take advantage of the procedure may apply by letter to the Comptroller<sup>1</sup> to be pre-qualified for access to the following procedures:

Once the importer is approved and the required security is in place, the importer will bring the signed entry to the Attesting Officer in the Tariff Office with the following declaration printed in field 14 of the Customs Declaration Form S.A.D:

These goods are required in accordance with Directive 22/02/2013 and I have been pre-qualified for their release. I understand the penalties that will apply under Directive 22/02/2013 for non-compliance.

On completion of the review of the entry, the attesting officer will pass the entry to the Supervisor, who will ensure that the entry is in order and will assign the entry in the CASE system to be paid in immediately.

The importer will make payment to the cashier and the original entry will be passed to the Transit Shed for release of the goods in the normal fashion. On completion of the inspection and release, the entry must be sent to the Tariff Review Office / Post Clearance Audit Office for assignment by the Supervisor to an Officer for review. The Officer will have access to view the entry details on the CASE system to assist in the review. If any discrepancies are found, a supplementary entry will be required and at a minimum, the penalty provisions of S.173 noted above will apply and/or in some instances all revenue owing will be immediately recovered from the security posted.

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<sup>1</sup> A copy of the standard letter of application is attached as the last page of these procedures

#### ***4. Procedures for Emergency Imports***

The release of the majority of urgently required goods will be addressed by the procedures provided above. However, there are instances where persons must import goods under emergency circumstances such as the import of human remains, emergency medical supplies or equipment, goods required in response to disasters, etc.

This category of goods will be released immediately if the importer is able to present a complete entry and pay any revenue owing. If the importer is not able to present an entry, the officer will provide the importer with the names of agents who have posted security to be able to release such shipments outside of normal office hours or on extremely short notice.<sup>2</sup>

### **Part 4 – Consequences for Non-Compliance with these Procedures**

#### ***1. Consequences for Importers of Qualifying Goods for Rapid Release***

When importers present entries with untrue data, penalties will be assessed in accordance with section 173 of the Customs (Control and Management) Act, 2012. If irregularities are discovered post – release, importers are subject to paying heavy penalties and lose the privilege of Rapid release until such time the Comptroller may decide.

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<sup>2</sup> Brokers who have posted a sufficient level of security (by bond) with Customs may ask to be listed on the posted notice in all offices of importers who are secured to rapid release of goods

## **Guidelines for Presenting Entries in Line with Procedures for the Rapid Release of Goods**

1. Where all documents are present and the importer has been pre-qualified as a rapid importer of goods, a normal entry using the regular appropriate CPC code will be prepared and presented to the Supervisor, Tariff Office with the correct declaration regarding urgently required goods completed in field 14.
2. If a bond is being used for the amount of security required, the bond number must be quoted in field 14 in addition to the correct declaration regarding rapid release of goods.
3. If the entry is being secured by cash, cheque or credit card payment, the full amount of duties and taxes calculated by CASE must be paid prior to proceeding to the warehouse for inspection.

# Procedures for Rapid Release of Goods for Qualifying Importers

