

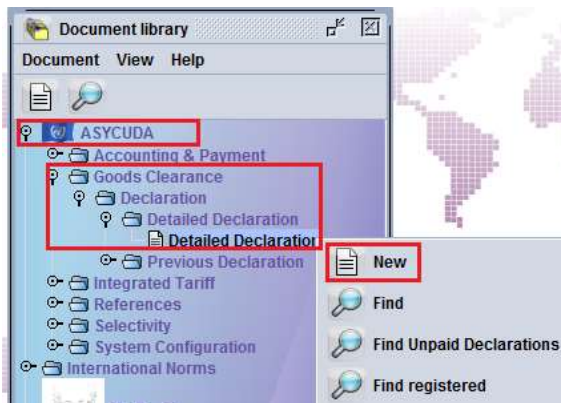


How to process a SAD with Goods entitled to Non Statutory Exemption

The following 'Functional Note' provides registered users of the ASYCUDA World (AW) system with the information necessary to enable them to process a SAD with goods entitled to a 'Non Statutory Exemption' (NSE).

This is done as follows:

1. Once logged-in, go to ASYCUDA → Goods Clearance → Declaration → Detailed Declaration → Detailed Declaration
2. Right click and choose **New**



3. Once a new SAD is opened, complete the SAD (refer to the "How to process and register (validate) a SAD" functional note)
4. The specific fields related to SADs dealing with Non Statutory Exemption are:
 - **Box 37 – the first part** is to be filled with the Procedure Code used to identify the Customs regime under which the goods are being cleared (e.g. 4000 represents direct imports for home consumption; 4071 imports for home consumption from a bonded Warehouse)
 - **Box 37 – the second part** is to be filled with the **Additional Code NSE**

a) PROCEDURE	b) Net mass (kg)	c) Quota
4000	NSE	20.00
4000	8B	Medical,surgical,dental & other hospital ins
4000	8C	Medical/surgical appliances used by person
4000	8D	Goods for relief,employment,rehabilitation c
4000	9	Goods which belonged to deceased
4000	B1	Raw Materias/Other inputs for man
4000	B2	Capital Items classified under heading/subl
4000	B3	Containers and Packaging-Exclusively for p
4000	NSE	Non Statutory Exemption
		46 Statistical value

- **Box 44 – Fields Licence No, D.Val, D.Qty**

- The field **Licence No.** must be filled with the wording **NSE**
- The field **D.Val** should be filled with the percentage of the Goods Tax (GT) exemption; it should be a number between 0 and 100
- The field **D.Qty** should be filled with the percentage of the Customs Duty (CD) exemption; it should be a number between 0 and 100

The example below illustrates a request for a 12% exemption of GT and a 40% exemption of CD

Carton						37 PROCEDURE	38 N
Containers No(s)						4000	NSE
- Parts and accessories of the machines of heading 84.69						40 Bill Ref No. / Previous NOWH	
Computer parts						41 Supplementary units	
44 Add. info	Licence No	NSE	D.Val	12.00	D.Qty	40	
Documents	0+0.00+0.00+0-0						
Produced	A.D. CO C44 GTO						
Certificates and authorization							
47 Calculation of taxes	Type	Tax base	Rate	Amount	MP	48 Deferred payment	49 lc
	CD	10,000.00	5.0000	300.00	1		
	GT	10,300.00	19.5000	1,767.50	1	B ACCOUNTING DETAILS	

The example below illustrates a request for a 40% exemption of CD only

Carton						37 PROCEDURE	38 N
Containers No(s)						4000	NSE
- Parts and accessories of the machines of heading 84.69						40 Bill Ref No. / Pre NOWH	
Computer parts						41 Supplementary	
44 Add. info	Licence No	NSE	D.Val	0.00	D.Qty	40	
Documents	0+0.00+0.00+0-0						
Produced	A.D. CO C44						
Certificates and authorization							
47 Calculation of taxes	Type	Tax base	Rate	Amount	MP	48 Deferred payment	
	CD	10,000.00	5.0000	300.00	1		
						B ACCOUNTING DETAILS	

The example below illustrates a request for a 50% exemption of GT only

Carton						37 PROCEDURE	38 N
Containers No(s)						4000	NSE
- Parts and accessories of the machines of heading 84.69						40 Bill Ref No. / Previous NOWH	
Computer parts						41 Supplementary units	
44 Add. info	Licence No	NSE	D.Val	50.00	D.Qty	0	
Documents	0+0.00+0.00+0-0						
Produced	A.D. GTO						
Certificates and authorization							
47 Calculation of taxes	Type	Tax base	Rate	Amount	MP	48 Deferred payment	49 lc
	CD	10,000.00	5.0000	500.00	1		
	GT	10,500.00	19.5000	1,023.70	1	B ACCOUNTING DETAILS	

5. Complete **Att. Doc. TAB**

When requesting a Non-statutory Exemption for:

- Both GT and CD exemptions, the documents CO, C44, and GTO are mandatory
- Only CD exemptions, the documents CO and C44 are mandatory
- Only GT exemptions, the document GTO is mandatory

Refer to the “How to record Attached Documents on a SAD” functional note.

6. Once completed, the SAD should be verified and validated (refer to the “How to process and register (validate) a SAD” functional note)

The AW system will stop processing the SAD (no verification) in the following cases:

- Box 44 – Field **Licence No.** filled with something different than NSE

Carton

Containers No(s)

37 PROCEDURE
4000 | NSE

- Parts and accessories of the machines of heading 84.69

40 Bill Ref No. / Previc
NOWH

Computer parts

41 Supplementary ur

Licence No ANYTHING D.Val D.Qty

0+0.00+0.00+0-0

A.D.

Type	Tax base	Rate	Amount	MP	48 Deferred payment
CD	10,000.00	5.0000	500.00	1	
GT	10,500.00	19.5000	2,047.50	1	B ACCOUNTING DETAILS

Messages

Error: ONLY NSE CAN BE TYPED IN BOX 44a

- Box 44 – Field **D.Val** or **D.Qty** are filled with a number greater than 100

Carton

Containers No(s)

37 PROCEDURE
4000 | NSE

- Parts and accessories of the machines of heading 84.69

40 Bill Ref No. / Previc
NOWH

Computer parts

41 Supplementary u

Licence No NSE D.Val 450.00 D.Qty

0+0.00+0.00+0-0

A.D.

Type	Tax base	Rate	Amount	MP	48 Deferred payment
CD	10,000.00	5.0000	500.00	1	
GT	10,500.00	19.5000	2,047.50	1	B ACCOUNTING DETAILS

47 Calculation of taxes

Mode of payment CASH

Assessment number

Messages

Error: GT EXEMPTION PERCENTAGE CANNOT BE GREATER THAN 100 - box 44b

		Carton				
		Containers No(s)			37 PROCEDURE 4000 NSE	
		- Parts and accessories of the machines of heading 84.69			40 Bill Ref No. / Pre NOWH	
		Computer parts			41 Supplementary	
44 Add. info Documents Produced Certificates and authorization	Licence No	NSE	D.Val	D.Qty	251	
	0+0.00+0.00+0.0					
A.D.						
47 Calculation of taxes	Type	Tax base	Rate	Amount	MP	48 Deferred payment
	CD	10,000.00	5.0000	500.00	1	
	GT	10,500.00	19.5000	2,047.50	1	B ACCOUNTING DETAILS
Messages						
Duty - Tax rate (tax 2)						
Error: CD EXEMPTION PERCENTAGE CANNOT BE GREATER THAN 100 - box 44c						