

# Solomon Islands Customs & Excise Division, Ministry of Finance and Treasury



## How to move products from Excise Warehouse to DFS

The following 'Functional Note' provides registered users of the ASYCUDA World (AW) system with the information necessary to enable them to move products from one Excise Company into a DFS.

The Note should be read in conjunction with the "How to process a warehousing SAD".

The whole process involves two steps:

- 1) The excise company which originally produced the products will have to process an IM 4-4074 using the additional code DFS to waive all the taxes
- 2) The new owner of the products should proceed with an IM 7-7400 to enter the products into his/her DFS

In order to illustrate the entire process the document provides by way of example the case of the Tobacco with three products warehoused.

### STEP 1

A "normal" IM 7-7400 has already been processed (as shown below):

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When King Solomon or Pacific Duty Free Shops wants to purchase some products for their duty free shops, SolTobacco, the current owner of the products will have to process an **IM 4 (4074)** with reference to the raw products used for those cigarettes and with the additional code “**DFS**” to reflect that these products are going to a duty free shop.

1		2 Exporter No. Solomon Islands Tobacco Co Ltd C/- Morris & Sojnocki Chartered Acc		3 Forms 1 1		4 Load List 1 1		5 Items 1		6 Nbr packages 1,739		7 Reference number 2016 #7		8 Financial No.		9 Declaration HIRS Honiara Point Cruz Seaport Customs Reference 1 1918 15/03/2016 Manifest			
3 Consignee No. 1014493 Solomon Islands Tobacco Co Ltd C/- Morris & Sojnocki Chartered Acc		14 Declarant No. 1014493 Solomon Islands Tobacco Co Ltd C/- Morris & Sojnocki Chartered Acc		15 Country of export SINGAPORE		16 Country of origin Solomon Islands		17 Country of destination Solomon Islands		18 Identity and nationality of means of transport at arrival DUTY FREE		19 Ctr.		20 Delivery terms CIF		21 Identity and nationality of active means of transport crossing the border			
23 Mode transport 1 1st border		25 Inland mode Transport		27 Place of discharge SBHIR Honiara, Guadalcanal Is		28 Financial and banking data Bank Code		29 Office of entry HIRS Honiara Point Cruz Seap		30 Location of goods		31 Packages and description of goods Marks and numbers - Containers No(s) - Number and kind Marks & no of packages Nbr & Kind 1,739 CT Carton Containers No(s) — Pall Mall 25s Blue Pall Mall Blue Cigarette		32 Item 1 No. 24022010 10		33 Commodity code 34 City, orig. Code a) SB b) 12,173.00 35 Gross mass (kg) 36 Net mass (kg) 37 PROCD 4074 DFS 12,173.00 38 Quota			
44 Add. info Documents Produced Certificates and authorization Licence No GT00255 D.Val 0+0.00+0.00+0-0 A.D. GTRN		47 Calculation of taxes Type Tax base Rate Amount EXC 13,042,500.00 0.3168 0.00 1 GT 19,555,054.00 19.5000 0.00 1		48 Deferred payment		49 Identification of warehouse		40 Summary declaration / Previous document Please view previous decl.		41 Supplementary units PCS 13,042,500.00		42 Item Price 19,555,055.00		43 V.M. co...		44 A.I. Code 1.00		45 Adjustment 1.00	
46 Statistical value 19,555,055.00		47 Calculation of taxes Type Tax base Rate Amount EXC 13,042,500.00 0.3168 0.00 1 GT 19,555,054.00 19.5000 0.00 1		48 Deferred payment		49 Identification of warehouse		40 Summary declaration / Previous document Please view previous decl.		41 Supplementary units PCS 13,042,500.00		42 Item Price 19,555,055.00		43 V.M. co...		44 A.I. Code 1.00		45 Adjustment 1.00	
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By using the additional code DFS, note that all taxes are exempted:

<b>B ACCOUNTING DETAILS</b>			
Mode of payment <b>CASH</b>			
Assessment number	<b>A 2027</b>	/	Date <b>15/03/2016</b>
Receipt number	<b>R 1732</b>		Date <b>15/03/2016</b>
Guarantee		<b>0.00</b>	Date
Total fees		<b>10.00</b>	<b>SBD</b>
Total declaration		<b>10.00</b>	<b>SBD</b>

## STEP 2

The New Owner will have to produce an IM 7 (IM7 - 7200) exactly like the IM 4- 4074 done by the previous owner of the products, except with a new Manifest Registration number and Bill.

Both Manifest and Bill will be pre-issued by customs and the Office of lodgement to be HIRA.

### To be done by Customs Manifest or AW Team

To begin with, each Duty Free shops (King Solomon's and Pacific Duty Free) will be issued with a Dummy Registered Manifest with a Dummy Bill. This manifest will have the 999,999 number of packages and 999,999,999 KG as weight (as shown below)

Manifest - Waybill					
Office of departure / arrival HIRA Honiara Henderson Airport					
General Information					
Voyage number	Date of departure	Date of arrival	Time of arrival	Registration number	
HIRA-PAC DUTY FRE	15/03/2016	15/03/2016	16:35	2016 / 139	
Waybill reference number	Waybill type	Nature	Last discharge	Waybill line	
PDF001	AWB Air Way Bill	23		1	
Master Bill reference		UCR			
Place of loading		Place of unloading			
AUBNE Brisbane		SBHIR Honiara, Guadalcanal Is			

Goods Details				
Total containers	Packages codes	Status	Number of degrouped waybills	
0	PK Package	HSE	0	
Marks & nb.				
Duty Free products				
Manifested packages	Remaining packages	Manifested gross weight	Remaining gross weight	Volume(CBM)
999,999	999,999	999,999,999.00	999,999,999.00	0.00
Description of goods				
Duty Free Products				


This will allow the Duty Free Shop owners to process many SADs and put into their DFS as much products as possible.

When the Bill is fully written-off, the Duty Free Shop owners should contact Customs Manifest or AW Team to process another dummy Manifest in the AW system.

For this example the Manifest Registration number is 2016 139 and the AWB is PDF001.

The below example is the IM 7-7200 with the two products ex-warehoused from Tobacco and to be enter into Pacific Duty Free.



ASYCUDA		A OFFICE OF DESTINATION																					
		<b>1 DECLARATION</b> HIRA <b>IM</b> 7 <b>3 Forms</b> 1 <b>4 Load List</b> 1 <b>5 Items</b> 1 <b>6 Nbr packages</b> 1,739 <b>7 Reference number</b> 2016 #1																					
<b>2 Exporter</b> No. _____ Solomon Islands Tobacco Co Ltd C/- Morris & Sojnocki Chartered Acc		<b>8 Consignee</b> No. 1053137 Pacific Duty Free Co. Ltd PO Box 17 Honiara, Guadalcanal Other retail sale in non-specialize																					
<b>14 Declarant</b> No. 1053137 Pacific Duty Free Co. Ltd PO Box 17 Honiara, Guadalcanal		<b>9 Financial</b> No. _____ City.s last SG con. 11 Trading city. 12 Value details 0.00 13 C.A.P.																					
<b>18 Identity and nationality of means of transport at arrival</b> DUTY FREE SB		<b>15 Country of export</b> SINGAPORE <b>16 Country of origin</b> SINGAPORE <b>17 Country of destination</b> Solomon Islands																					
<b>21 Identity and nationality of active means of transport crossing the ...</b> SBD 19,555,055.00 23 Exch. rate 1.00000 24 Nature of transac.		<b>20 Delivery terms</b> CIF <b>22 Currency &amp; total amount inv...</b> 19,555,055.00 23 Exch. rate 1.00000 24 Nature of transac.																					
<b>25 Mode transport</b> 1 at border <b>26 Inland mode</b> Transport <b>27 Place of discharge</b> SBHIR Honiara, Guadalcanal		<b>28 Financial and banking data</b> Ban... Terms of payment																					
<b>29 Office of entry</b> HIRS Honiara Point Cruz Se <b>30 Location of goods</b> HONIARA SEAPORT		<b>31 Packa... and descripti... of goods</b> Marks and numbers - Containers No(s) - Number and kind Marks & no of packages 1,739 CT Nbr & Kind 1,739 CT Containers No... --- Pall Mall 25s Blue Pall Mall Blue Cigarette																					
<b>44 Add. f... Documents Produced Certificates and authorization</b> Licence No GT00255 D.Val 0+0.00+0.00+0-0 D.Qty A.D. GTRN		<b>32 Item</b> 1 No. 24022010 10 <b>33 Commodity code</b> 24022010 10 <b>34 Cty. orig. C...</b> SG <b>35 Gross mass (kg)</b> 12,173.00 <b>36 Prefer.</b> <b>37 PROCEDURE</b> 7200 000 <b>38 Net mass (kg)</b> 12,173.00 <b>39 Quota</b> <b>40 Summary declaration / Previous document</b> PDF001 <b>41 Supplementary u...</b> PCS 13,042,500.00 <b>42 Item Price</b> 19,555,055.00 <b>43 V.M.</b> co... <b>45 Adjustment</b> 1.00 <b>46 Statistical value</b> 19,555,055.00																					
<b>47 Calcula... of taxes</b> <table border="1"> <thead> <tr> <th>Type</th> <th>Tax base</th> <th>Rate</th> <th>Amount</th> <th>MP</th> </tr> </thead> <tbody> <tr> <td>CD</td> <td>13,042,500.00</td> <td>1.7160</td> <td>22,380,930.00</td> <td>0</td> </tr> <tr> <td>GT</td> <td>41,935,985.00</td> <td>19.5000</td> <td>0.00</td> <td>0</td> </tr> <tr> <td colspan="3">Total</td> <td>22,380,930.00</td> <td>0</td> </tr> </tbody> </table>		Type	Tax base	Rate	Amount	MP	CD	13,042,500.00	1.7160	22,380,930.00	0	GT	41,935,985.00	19.5000	0.00	0	Total			22,380,930.00	0	<b>48 Deferred payment</b> <b>49 Identification of warehouse</b> DFS25 360 <b>B ACCOUNTING DETAIL...</b> Mode of payment CASH Assessment number A 1127 Date 16/03/2016 Receipt number R 953 Date 16/03/2016 Guarantee 22,380,930.00 Total fees 10.00 SBD Total declaration 10.00 SBD	
Type	Tax base	Rate	Amount	MP																			
CD	13,042,500.00	1.7160	22,380,930.00	0																			
GT	41,935,985.00	19.5000	0.00	0																			
Total			22,380,930.00	0																			
<b>50 Principal</b> No. _____		Signature _____																					

The below example is an IM 4-4072 with one product ex-warehoused from the Pacific Duty Free.



