



How to Warehouse a product and subsequently release it with a different HS Code

The following 'Functional Note' provides registered users of the ASYCUDA World (AW) system with the information necessary to enable them to process a SAD for the storage of a product in a bonded facility and its subsequent release using a different HS Commodity Code.

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

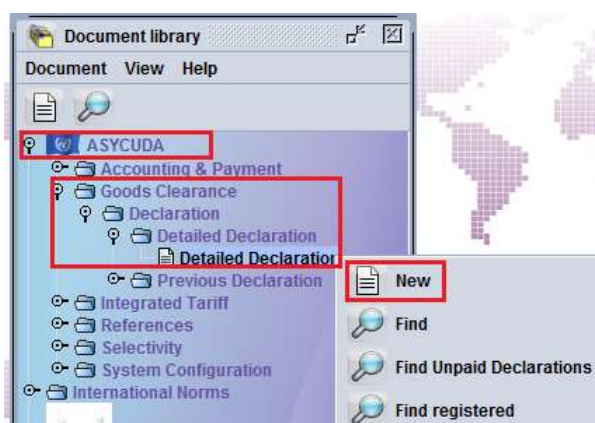
In circumstances where a product is released under a different HS classification to that from which it was originally stored the following procedure must be adopted:

In order to illustrate the process the document provides by way of example the case of the South Pacific Oil Company, which stores Jet and Aviation Kerosene (HS 27101250) in its tanks identified as SPOP 5 and SPOP 6.

On occasions the commodity is released for use as Jet Fuel and Aviation and Kerosene (HS 27101250) while on others it is released as 'Other Kerosene and White Spirit (HS 27101260). Notwithstanding, same procedure may apply to other companies.

In order to warehouse a product and subsequently release it using a different HS Code the following procedure must be undertaken:

1. Once logged-into the system, 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 complete an Import SAD" or "How to complete an Export SAD" functional note)

- For the specific fields associated with the importation of goods into a bonded warehouse refer to "How to process a warehousing SAD"
- Verify and Validate the SAD (refer to the "How to process and register (validate) a SAD" functional note)

Example:

2 Exporter FUEL INTERNATIONAL AUSTRALIA		No.		IM	7	Honiara Point Cruz Seaport	
3 Forms 1		4 Load List 1		I 101		20/06/2014	
5 Items 1		6 Nbr packages 1		7 Reference number 2014 #12			
8 Consignee South Pacific Oil Limited Honiara		No. 1021075		9 Financial No.			
14 Declarant South Pacific Oil Limited Honiara		No. 1021075		15 Country of export AUSTRALIA		15 C.E. Code a) AU b)	
16 Country of origin SINGAPORE		17 Country of destination Solomon Islands		11 Trading con.		12 Value details 0.00	
18 Identity and nationality of means of transport at arrival PE521/A43/2013		19 Ctr. AU		20 Delivery terms CIF			
21 Identity and nationality of active means of transport crossing the border		22 Currency & total amount invoiced USD 50,000.00		23 Exch. rate 7.42390		24 Nature of transac.	
25 Mode transport 1 at border		26 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 Seaport		30 Location of goods HONIARA SEAPORT		Terms of payment			
Marks and numbers - Containers No(s) - Number and kind		32 Item 1 No.		33 Commodity code 27101250 00			
Marks & no of packages		34 Cty. orig. Code a) SG b)		35 Gross mass (kg) 15,000.00		36 Prefer.	
Nbr & Kind 1 VL Bulk, liquid		37 PROCEDURE 7100 000		38 Net mass (kg) 15,000.00		39 Quota	
Containers No(s)		40 Summary declaration / Previous document S/L					
--- Jet fuel and aviation kerosine		41 Supplementary units LTR 5,000.00		42 Item Price 50,000.00		43 V.M. code	
Kerosine		Licence No 0+0.00+0.00+0-0		D.Val		D.Qty	
A.D.		A.I. Code		45 Adjustment 1.00		46 Statistical value 371,195.00	
Type	Tax base	Rate	Amount	MP	48 Deferred payment		49 Identification of warehouse SPOP6 100
CD	5.000.00	0.0300	150.00	0			

In the above example, 5,000 LTR and 15,000 KG of jet fuel and aviation kerosene (27101250) from SG (Singapore) are warehoused in the Tank SPOP5 which belongs to South Pacific Oil Limited after entering the country at the Honiara Point Cruz Sea Port:

If the commodity 27101260 (Other kerosene and white spirit), is to be removed from the warehouse process a SAD for **Exit from Warehouse + Change of Product.**

6. The following fields - which are associated with the release of goods from a bonded warehouse must be entered on the SAD, viz:

- **Box 1 = IM4** (for home consumption) or **EX 3** (for re-export)
- **Box 8 - Consignee TIN** (Ensure it is the same as the W/H 'IN')
- **Box 29 - Office of Entry** (Ensure it is the same as the W/H 'IN')
- **Box 33 – The new HS code 27101260**
- **Box 37 = 4071** (for home consumption after warehousing) or **3071** (for re-export after warehousing)
- **Box 34 - Country of origin** (Ensure it is the same as the W/H 'IN')
- **Box 38 - Net mass** indicating the weight that is to be released from the bonded warehouse
- **Box 41 - Supplementary Units** indicates the number of units (in this case litres) that are to be released from the bonded warehouse
- **Box 49 - Warehouse code** (Ensure it is the same as the W/H 'IN')

2 Exporter FUEL INTERNATIONAL AUSTRALIA		3 Forms 1 1		4 Load List 1 103 20/06/2014		5 Items 1		6 Nbr packages 1		7 Reference number 2014 #14	
8 Consignee South Pacific Oil Limited Honiara		9 Financial No.		10 C.A.P. 0.00		11 Trading con.		12 Value details		13 C.A.P.	
14 Declarant South Pacific Oil Limited Honiara		15 Country of export AUSTRALIA		16 Country of origin SINGAPORE		17 C.E. Code AU		18 C.D. Code SB		19 Country of destination Solomon Islands	
10 Identify and nationality of means of transport at arrival PES21/A43/2013		11 Ctr. AU		20 Delivery terms CIF		22 Currency & total amount invoiced USD 50,000.00		23 Exch. rate 7.42390		24 Nature of transac.	
21 Identify and nationality of active means of transport crossing the border		25 Mode transport 1 at border		26 Inland mode Transport		27 Place of discharge SBHR Honiara, Guadalcanal Is		28 Financial and banking data Bank Code		29 Terms of payment	
29 Office of entry HRS Honiara Point Cruz Seaport		30 Location of goods HONIARA SEAPORT		31 Packages and description of goods Mars and numbers - Containers No(s) - Number and kind Mars & no of packages lbr & kind 1 VL Bulk, liquid Containers No(s) — Other kerosene and white spirit Kerosene		32 Item 1		33 Commodity code 27101260 00		34 Cty. orig. Code SG	
44 Add. info Documents Produced Certificates and authorization 1021075&2710125000&2500&		41 License No 0=0.00+0.00+0.0		42 Item Price LTR 2,500.00		43 V.B. code 1.00		44 Statistical value 371,195.00		45 Adjustment	
47 Calculation of		Type C/D		Tax base 2,500.00		Rate 0.1000		Amount 250.00		48 Deferred payment 1	
								49 Identification of warehouse SPOP6			

7. Change the product by clicking the “**Previous Product**” icon



8. Fill-in the “**Previous document reference**” box that will pop-up with the following information:

- **Previous Commodity Code** → should be filled-in with the commodity code (up to 10 digits) for the goods already entered in the W/H (i.e. **2710125000**)
- The **Supplementary Units** will be automatically displayed and cannot be changed
- **Discharge** indicates the **number of supplementary units** of the commodity 27101250 that will be changed into the product 27101260. This information is displayed automatically from the content of Box 41 from the IM4

2 Exporter FUEL INTERNATIONAL AUSTRALIA		No.	IM	4	Honiara Point Cruz Seaport	
8 Consignee South Pacific Oil Limited Honiara		No. 1021075	3 Forms	4 Load List	I 103 20/06/2014	
PE521/A43/2013		transport at arrival	1	1	Manifest	
21 Identity and nationality of active means of transport crossing the border		19 Ctr.	5 Items	6 Nbr packages	7 Reference number	
25 Mode transport		26 Inland mode	1	1	2014 #14	
27 Place of discharge		9 Financial		No.		
1 at border		Transport	11 Trading		12 Value details	
SBHIR Honiara, Guadalcanal Is		13 C.A.P.		0.00		
32 Item		33 Commodity code		Previous document reference		
1 No.		27101260 00		Previous Commodity code 2710125000		
34 Cty. orig. Code		35 Gross mass (kg)		National precision #5		
a) SG b) 000		7,500.00		Supplementary units LTR		
37 PROCEDURE		38 Net mass (kg)		Discharge 2500		
4071 000		7,500.00		41 Supplementary units		
40 Summary declaration / Previous document S/L		42 Item Price		LTR 2,500.00		
43 V.M. code		44 Add. info		45 Adjustment		
1.00		Licence No D.Val D.Qty		46 Statistical value		
371,195.00		48 Deferred payment		49 Identification of warehouse		
250.00 1		49 SPO06				

The Tariff number used on the previous SAD in 10 digits by adding two extra “00”

Automatically filled in by the system as soon as the “Previous Commodity Code” field is filled

The same Tank when the initial product in the Ware Housing SAD, where the liquid is being Ware Housed.

- When the “**Previous document reference**” box is completed, click on the “**Blue Tick**” to validate the change

The change is recorded on the SAD in Box 44 as “**TIN & HS Tariff number of the Previous Product & quantity to be Discharged**”

44 Add. info Documents Produced Certificates and authorization	Licence No	D.Val	D.Qty	LTR	2,500.00	50,000.00	code	
	0+0.00+0.00+0-0							
	A.D.	1021075&2710125000&2500&					1.00	
						46 Statistical value	371,195.00	
47 Calculation of taxes	Type	Tax base	Rate	Amount	MP	48 Deferred payment		49 Identification of warehouse
	CD	2,500.00	0.1000	250.00	1			SPOP6

- Continue with the processing of the **IM 4 – 4071** by filling-in the “**Previous document**” Tab (make sure that proper reference is made to the warehousing SAD and its item; refer to the “How to process warehousing SAD” functional note

SAD - Previous documents														
Previous declaration														
Office	Year	Reg. No.	Item No.	SII Code	Origin	Initial Qty	Packages	Net mass	Sup. Unit	Reference CIF value				
HRS	2014	I 101	1	27101250	00 SG		1	15,000.00	5,000.00	74.24				
Remaining Qty							Packages	Net mass	Sup. Unit					
							1	0.00	0.00					
Current declaration														
Office	Year	Reg. No.	Item No.	SII Code	Origin	Packages	Net mass	Sup. Unit	Reference CIF value					
			1	27101250	00 SG	1	7,500.00	2,500.00	148.48					
Office	Year	Ser.	Reg. No.	Prev It.	SII Code	Prev Orig.	Packages	Weight	S.U.	Ref. value	Item Qty written-off	Weight written-off	S.U. written-off	Ref. value
HRS	2014	I	101	1	27101250	00 SG	1	7,500.00	2,500.00	74.24	1	7,500.00	2,500.00	148.48