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

ASYCUDA
Automated SYstem for CUstoms DAta

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.

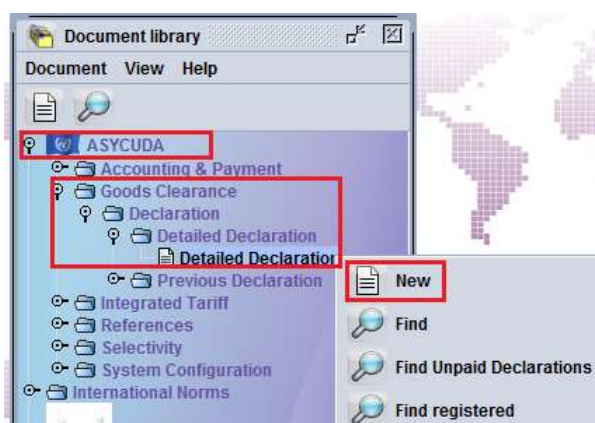The Note should be read in conjunction with the "How to process a warehousing SAD".

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)

4. For the specific fields associated with the importation of goods into a bonded warehouse refer to "How to process a warehousing SAD"

5. Verify and Validate the SAD (refer to the "How to process and register (validate) a SAD" functional note)

Example:

2 Exporter No. FUEL INTERNATIONAL AUSTRALIA		IM	7		Honiara Point Cruz Seaport
		3 Forms 1	**4 Load List** 1	Customs Reference I 101 20/06/2014 Manifest	
		5 Items 1	**6 Nbr packages** 1	**7 Reference number** 2014 #12	
8 Consignee No. 1021075 South Pacific Oil Limited Honiara		9 Financial		No.	
		Cty.s last con.	11 Trading cty.	12 Value details 0.00	13 C.A.P.
14 Declarant No. 1021075 South Pacific Oil Limited Honiara		15 Country of export AUSTRALIA		15 C.E. Code a AU b	17 C.D. Code a SB b
		16 Country of origin SINGAPORE		17 Country of destination Solomon Islands	
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 Terms of payment		
29 Office of entry HIRS Honiara Point Cruz Seapc	30 Location of goods HONIARA SEAPORT				

Marks and numbers - Containers No(s) - Number and kind Marks & no of packages Nbr & Kind 1 VL Bulk, liquid Containers No(s) --- Jet fuel and aviation kerosine Kerosine Licence No D.Val D.Qty 0+0.00+0.00+0-0 A.D.	32 Item 1 No.	33 Commodity code 27101250 00
		34 Cty. orig. Code a SG b / 35 Gross mass (kg) 15,000.00 / 36 Prefer.
		37 PROCEDURE 7100 000 / 38 Net mass (kg) 15,000.00 / 39 Quota
		40 Summary declaration / Previous document S/L
		41 Supplementary units LTR 5,000.00 / 42 Item Price 50,000.00 / 43 V.M. code
		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:

   o **Box 1 = IM4** (for home consumption) or **EX 3** (for re-export)

   o Box 8 - Consignee TIN (Ensure it is the same as the W/H 'IN')

   o Box 29 - Office of Entry (Ensure it is the same as the W/H 'IN')

   o **Box 33 – The new HS code 27101260**

   o **Box 37** = **4071** (for home consumption after warehousing) or **3071** (for re-export after warehousing)

   o Box 34 - Country of origin (Ensure it is the same as the W/H 'IN')

   o **Box 38 - Net mass** indicating the weight that is to be released from the bonded warehouse

   o **Box 41 - Supplementary Units** indicates the number of units (in this case litres) that are to be released from the bonded warehouse

   o Box 49 - Warehouse code (Ensure it is the same as the W/H 'IN')

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:

   o **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**)

   o The **Supplementary Units** will be automatically displayed and cannot be changed

   o **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

9. 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**"

10. 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