RECUEIL DES INSTRUMENTS JURIDIQUES ET INSTITUTIONNELS

DE FACILITATION DU TRANSPORT ET DES ÉCHANGES

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ANNEXE VI-17

CUSTOMS DOCUMENT – A COMPLETION GUIDE (COMESA)

1.1 This guide explains in detail the information to be declared in each box of the COMESA Customs Document (COMESA-CD). The form is designed to replace all Customs declaration forms currently in use, whether imports, exports, warehousing or transit. Customs staff at the place of entry presentation should be consulted if there is any doubt about the way in which particular boxes are to be completed.

In order to avoid delays and possible penalties, it is important that declarations are accurate and complete, and that the goods are entitled to the Customs Procedure Codes (CPC's) used.

1.2 The declaration form may be completed by hand, typewriter, or entered by Direct Trade Input (DTI) where these facilities exist. If completed by hand, the declaration must be legible, in ink and in capital letters.

1.3 The COMESA-CD is designed to handle all Customs regimes, whether import, export, warehousing or transit. The objectives of the form are to facilitate trade and reduce the burdens on business within COMESA by simplifying and rationalising Customs declaration documents. The aim is also to promote the collection of standard, harmonised trade statistics within COMESA.

1.4 Instructions on how to complete the form are set out below. The numbers refer to the box numbers. Certain boxes are combined, and the information to be entered will vary depending on the type of declaration to be made, for example whether import or export.

1.5 Attached at annex A is a table, showing how many characters must be entered in each box, and whether this information must be in alphabetic form, numeric form or a mixture of both. In each case there is an indication as to whether the field is :

- mandatory, and must always be completed;
- optional, which may or may not be completed, (to be decided by the declarant); and
- conditional, which may require completion in certain circumstances.

1.6 Certain fields must be entered with coded data, for example country codes. The standards laid down by the International Standards Organisation (ISO) and the United Nations Trade Data Elements Directory (UNTDED) should be followed. In certain cases, these codes should be agreed at national level, for example the Customs Assigned Number (C.A.N.). More complete information on these codes will be issued at a later date.

1.7 A list of the data elements for completion of the form has been incorporated into annex A.

2. HOW TO COMPLETE THE COMESA-SGD FORM

SECTION A – GENERAL SEGMENT

Page 1 of ...... pages

At the top of the form, enter the total number of pages included in the declaration, i.e. the first page plus any continuation pages. On each continuation sheet (where used), show the number of each page and the total number of pages contained in the entry. For example, if the entry consist of three pages, enter "Page 1 of 3 pages" on the first page, "Page 2 of 3 pages" on the first continuation sheet and "page 3 of 3 pages " on the second continuation sheet.

Box 1 : EXPORTER/CONSIGNOR

(a)   Imports and Transit

'   Enter the full name and address of the consignor, who is the owner of the goods prior to importation. Leave the A.N... (Assigned Number) box blank. Delete "exporter" from the box title.

Exports

(b)   Enter the full name and address of the exporter of the goods. In the space provided, enter the A.N. number allocated to the exporter by the Customs Department. Delete "consignor" from the box title.

Box 2 : CLEARANCE OFFICE CODE

Enter the code of the Customs office where the COMESA-CD is to be lodged. Refer to the list of office codes produced by the Customs Department.

Box 3 : REGIME CODE

Enter the code for the regime under which the goods are to be entered, i.e. importation/exportation/warehousing/re-exportation etc. Refer to the list of regime codes produced by the Customs Department.

Box 4 : FRONTIER OFFICE CODE

(a)   Imports and Transit

Enter the code of the Customs office where the goods crossed the frontier into the country. Refer to the list of office codes produced by the Customs Department.

(b)   Exports

Leave blank

(a) Imports and Transit

Enter the number of the ship's manifest covering the imported goods.

(b) Exports

Leave blank

Box 6 : DATE OF ARRIVAL/DEPARTURE

(a) Imports and Transit

Enter the date of arrival of the means of transport in which the goods were imported. Delete the word "departure" from the title of the box.

(b) Exports

Enter the date departure of the means of transport in which the goods are to be exported. Delete the word "arrival" from the title of the box.

Box 7 : AIRWAY BILLS/BILL OF LADING NUMBER

Enter the number of the airwaybill or bill of lading covering the goods.

Box 8: VOYAGE NUMBER/FLIGHT NUMBER/VEHICLE REGISTRATION

Enter the voyage number, flight number or the vehicle registration number in which the goods are transported.

Box 9 : IMPORTER/CONSIGNEE

(a) Imports

Enter the full name and address of the importer. In the space provided, enter the A.N. number allocated to the importer by the Customs Department. Delete "consignee" from the box title.

(b) Exports

Enter the full name and address of the person or company to who the goods are consigned. Leave the A.N. box blank. Delete "importer" from the box title.

(c) Transit

Enter the full name and address of the company or eligible person responsible for the movement of the goods through the country.

Box 10 : TOTAL ITEMS

Enter in figures the total number of items being declared, including those on any continuation sheets.

Box 11 : TOTAL PACKAGES

Enter the total number of packages making up the consignment declared. When goods are imported in bulk, enter 1. Refer to the list of the packages codes produced by the Customs Department.

Box 12 : COUNTRY OF CONSIGNMENT

Enter the code of the country from which the goods were initially despatched to the importing country without any commercial transaction taking place in intermediate countries.

Box 13 : ACCOUNT HOLDER NUMBER/PRE-PAYMENT ACCOUNT NO.

(a)   Imports and Exports

Enter the Account Holder Number allocated to those importers/ declarants who have entered into an arrangement with Customs for the payment of any Customs duties and taxes due on importations they make. Where no such account exists, leave the box blank. In this case any revenue charges must be paid prior to the release of the goods. Delete first or second part of the box title where inapplicable.

(b)   Transit

Leave blank

Box 14 : OFFICE OF DESTINATION

(a)   Imports and Exports

Enter the code and names of the final office of goods delivery.

(b)   Transit

Enter the code and names of the intended final office of destination. Refer to the list of codes produced by the Customs department.

Box 15 : GUARANTEE NO.

(a)   Imports and Exports

Enter the number of guarantee covering the consignment.

(b)   Transit

Leave blank

(a)   Imports and Exports

      Leave the box blank

(b)   Transit

      Enter the amount of the bond covering the consignment.

Box 17 : BOND SECURITY NO.

Enter the identifying number of the bond security number.

(a)   Imports and Exports

      Leave the box blank

(b)   Transit

      Leave blank

Box 18 : DECLARANT/AGENT

Enter the name and address of the declarant, who may be the importer, the exporter or a duly authorised agent. In the space provided, enter the A.N. number allocated to the declarant by the Customs department.

Box 19 : COUNTRY WHENCE CONSIGNED/FIRST DESTINATION

(a)   Imports and Transit

Enter the code of the country from which the goods were dispatched. Refer to the list of codes produced by the Customs Department. If the goods were sent directly from an originating country leave the box blank. Delete the words "first destination" from the box title.

(b)   Exports

Enter the code of the first country to which the goods are to be dispatched. Refer to the list of indicator codes produced by the Customs department. Delete the words "whence consigned" from the box title.

Box 20: DECLARANT REFERENCE

Enter the reference allocated to the declarant

Box 21 : VALUATION METHOD/RULING

Enter the code for the valuation method utilised, where required by national regulations. If Customs have made a ruling on the valuation method to be used, enter the reference number of the ruling on the valuation method to be used, enter the reference number of the ruling. Refer to the list of codes produced by the Customs Department.

Box 22 : BANK & BRANCH REFERENCE NUMBER

(a) Imports and Exports

Enter the code reference number allocated by Customs to be banking institution which is utilised by account holders. Refer to the list of codes produced by the Customs Department. If no account is held, leave the box blank. In this case any revenue charges must be paid prior to the release of the goods.

(b) Transit

Leave the box blank

Box 23 : COUNTRY OF FINAL DESTINATION

Enter the code of the final country to which the goods are to be dispatched. Refer to the list of codes produced by the Customs Department.

Box 24 : MODE OF TRANSPORT

Enter the code of the final mode of transport of the goods when crossing the border at import, export, or transit, i.e. whether air, sea, land etc. refer to the list of codes produced by the Customs Department.

Box 25 : NATIONALITY OF TRANSPORT

Enter the code for the nationality of the transport in which the goods were imported or exported, or were transported under transit arrangements. Refer to the list of codes produced by the Customs Department.

Box 26 : PLACE OF DISCHARGE/LOADING

(a) Imports and Transit

Enter the name of the place where the goods were discharged.

(b) Exports

Enter the name of the place where the goods are located prior to their being loaded for exportation and where they are available for examination if so required.

Box 27 : TERMS OF DELIVERY

(a) Imports and Exports (including inland transit prior to import or export clearance)

Enter the terms under which the goods were, or are to be delivered. Refer to the list of terms of delivery codes produced by the Customs department.

(b) Transit (i.e. through transit)

Leave blank

Box 28: TERMS OF PAYMENT

Enter the code which describes the way in which the goods were paid for (e.g. letter of credit etc.) refer to the list of codes produced by the Customs Department.

Box 29 : ESTIMATED PERIOD IN WAREHOUSE/TRANSIT

(a) Import and Export

Enter approximately the number of days the goods will remain in the warehouses before clearance.

(b) Transit

Specify approximately the number of days the goods will remain before being transported.

Box 30 : LOCATION OF GOODS

(a) Imports and Export

Identify exactly where the goods are located and available for examination before clearance.

(b) Transit

Leave blank

Box 31 : WAREHOUSE CODE/ADDRESS

(a) Imports

Where the CPC denotes that the goods are to be placed into or removed from a Customs bonded warehouse, enter the code number and abbreviated address of the warehouse. Refer to the list of warehouse codes produced by the Customs Department.

(b)   Exports .

For goods which are to be removed from a warehouse for exportation, enter the code number and abbreviated address of the warehouse. Refer to the list of warehouse codes produced by the Customs department.

(c)   Transit

Leave blank

Box 32 : OTHER INFORMATION

Enter any other relevant information here.

Box 33 : VEHICLE OWNER/DRIVER

Enter the name of the vehicle or driver, (for road transport only).

Box 34 : Via (COUNTRIES OR TRANSIT)

(a)   Imports and Exports

Leave blank

(b)   Transit

Enter the code of the intended offices and countries of transit. Refer to the list of office and country codes produced by the Customs department.

Box 35 : SEAL NUMBER

Enter the identifying numbers of the seals affixed to the consignment.

Box 36 : TOTAL GROSS WEIGHT

Enter the total gross weight of the whole consignment which will cover gross weight for all items.

ITEM SEGMENT

(A)   MARKS & NUMBERS/CONTAINER NUMBER

Enter the marks and numbers shown on the packages in sufficient detail so as to allow those packages to be identified. Where only part of a consignment with the same marks and numbers is being declared, indicate "part". If the goods are containerised, enter the number of the container.

Enter the Customs Procedure Code (CPC) which describes the nature of the transaction covering this item of the declaration. Refer to the list CPC's produced by the Customs Department.

c: COMMODITY CODE

Enter the full commodity code under which the goods are described and classified. Refer to the tariff produced by the Customs Department.

d: NET WEIGHT KG

Enter in Kilograms the weight of the goods declared to this item, i.e. the weight of the goods without packaging.

e: DESCRIPTION OF GOODS

Enter here a full description of the goods in Accordance with the HS to allow identification and classification.

f: CURRENCY

Enter the code of the currency of the invoice. Refer to the list of currency codes produced by the Customs Department.

g: RATE OF EXCHANGE

Give the rate of exchange published by the Customs department for currency of the invoice at the date of importation.

i. INVOICE VALUE

(a)   Imports and Transit

If the invoice covering the goods declared to this item shows the value of the goods in foreign currency, enter this value in foreign currency. Otherwise, show the invoice value in local currency. If included in the invoice value, the insurance and freight should be included here. If not. the insurance and freight must be declared in boxes (o) and (p) (see below).

(b)   Exports

Enter the free on board (FOB) or the free alongside (FAS) invoice value of the goods in local currency.

j: CUSTOMS VALUE

The value of Customs should be shown in this box. This value will

include for example any valuation uplift depending on the valuation method (Box 21 above), or the inclusion of additional charges not elsewhere specified.

k: FIRST SUPPLEMENTARY QUANTITY

The International Convention Relating to economic Statistics contains the provision that where the quantity of goods is expressed in any unit other than weight, an estimate of the weight should be made. In these COMESA-CD calls for the net weight of the goods, and this may be regarded as the first of unit quantity for all goods. The net weight is to be shown in box d, and the gross weight in box n.

For some goods, a supplementary or additional unit of quantity, e.g.. number of animals, volume of liquids, and are of textiles may be needed. These circumstances, the supplementary unity of quantity is to be shown in box (i), entitled " 1 st supplementary quantity".

l: COUNTRY OF ORIGIN

(a)   Imports

Enter the code of the country of origin of the goods. Refer to the list of the country codes produced by the Customs department.

(b)   Exports and Transit

Leave blank

m: SECOND SUPPLEMENTARY QUANTITY

The International Convention Relating to Economic Statistics contains the provision that where the quantity of goods is expressed in any unit other than weight an estimate of the weight should be made. The COMESA-CD calls for the net and gross weight of the goods, and this may be regarded as the first unit of quantity for all goods. The net weight is to be shown in box d, and gross weight in box n.

For some goods, a supplementary or additional unit of quantity, e.g.. number of animals, volume of liquids, and area of textiles may be needed. In these circumstances, the supplementary unit of quantity is to be shown in box (i), entitled " 1st supplementary quantity".

In certain exceptional cases, a second supplementary unit of quantity is required, in addition to the first supplementary unit of quantity. An example is where, for alcoholic products, the supplementary unit "litres" is called for in the first supplementary unit of quantity, and "litres of alcohol" is required in a second supplementary unit of quantity. This second supplementary unit of quantity is to be shown in box (p), entitled "2nd supplementary unit of quantity".

n: GROSS WEIGHT

Enter in kilograms the gross weight of the goods declared to this item.

o: FREIGHT

(a)   Imports and Transit

Enter the amount of the freight charges. Freight charges in foreign currency are to be converted to local currency. In the case of multi-item entries, freight charges must be apportioned between each item according to the net weight.

(b)   Exports

Leave blank

p: INSURANCE

(a)   Imports and Transit

Enter the amount of the insurance charges. Insurance charges in foreign currency are to be converted to local currency. In the ease of multi-item entries, insurance charges must be apportioned between each item according to the net weight.

(b)   Exports

Leave blank

q: OTHER COSTS

(a)   Imports and Transit

Enter the amount of other costs. Other costs charges in foreign currency are to be converted to local currency. In the case of multi-item entries, other costs charges must be apportioned between each item according to the net weight.

(b)   Exports

Leave blank

r: PRECEDING DOCUMENT REFERENCE

If a special Customs regime is claimed for the goods declared to this item, for example removal from warehouse for entry to another regime, or re-export after inward processing, the details of original Customs entry must be entered here.

s: LICENCE NUMBER

Enter the number of the approved licence where needed for the importation or exportation of the consignment.

t: LICENCE VALUE/QUANTITY

Enter the quantity/value of the goods declared to this item.

u: VALUE/QUANTITY DEDUCTED

Enter the value/quantity to the goods declared to this item which is to be deducted from the quantity/value specified on the licence.

v: TYPE OF PACKAGES

Enter the type of package in which the goods are packed. Refer to the list of codes of packages types produced by the Customs Department.

w: NUMBER OF PACKAGES

Enter the number of package declared to this item of the declaration.

x: AGREEMENT CODE

(a)   Imports and Exports

If a claim is being made for a reduced or preferential rate of duty, the appropriate code should be entered here. Refer to the list of agreement codes produced by the Customs Department.

(b)   Transit

Leave blank

y: DUTY/TAX TYPE

Enter in plain language the name of the duty or tax type which applies to the goods being declared to the item involved, in accordance with the details shown in the Customs tariff published by the Customs Department. In the associated column, enter the code of the tax or duty applied. Refer to the list of duty/tax type codes produced by the Customs Department.

aa.   DUTY/TAX BASE

Enter the basis upon which duty/tax is to be calculated, for example C.I.F., F.O.B. etc. Refer to the list of duty/tax base codes produced by the Customs Department.

bb. RATE

Enter the rate at which the duty/tax due is to be calculated for the goods with duty/tax type involved, in accordance with the details shown in the Customs tariff published by the Customs department.

cc. VALUE

Enter the value in local currency of the quantity upon which the duty/tax is to be calculated.

dd. DUTY/TAX DUE

Enter for each line the amount of duty/tax payable

ee. TOTAL DUTY/TAX DUE THIS ITEM

Enter the total tax/duty due for this item, which will be total of All the tax lines.

z: ATTACHED DOCUMENTS

Enter the code of the supporting document or certificate attached to the entry. Refer to the list of document codes produced by the Customs Department.

Box 37: SUMMARY TOTALS

' This box contains the summary of duties, taxes and charges involved in the whole consignment.

Box 38 : TOTAL THIS PAGE

Enter the total duty/tax due for each duty/tax line shown in lines (i) to (iv) above. Add up the amount of each duty/tax type and enter the total in the appropriate line.

Box 39 : OTHER CHARGES

Enter the total amount of duty/tax for each duty/tax type line shown in lines (i) to (iv) on all continuation sheets.

Box 40: TOTALS

Add up the total amount of boxes entitled "THIS PAGE" and "OTHER PAGES" respectively, and enter the total in the appropriate column. Add up each column total and enter the total in the last line entitled "TOTAL". This is the total amount of duty, tax due to be paid on this entry.

Box 41: OTHER CHARGES

Include value of charges of taxes and charges.

Box 42: GRAND TOTAL

This includes total values of taxes and charges

Box 43-45 These boxes contain information on the offices and countries of transit. Details as shown in the boxes.

Box 46 : COUNTRY OF DESTINATION

This contains information about the final destination of goods.

Box 47: DECLARATION

WHO MAY SIGN

- an individual;
- an authorised individual on behalf of a partnership;
- an authorised employee of a company of importers or exporters;
- • an authorised agent of a company of importers or exporters.

DETAILS TO BE SHOWN

- the name of the person making the declaration; and, if applicable.
- the identity of the respective company on behalf of which the declaration is being made; and
- the capacity in which the declaration is being made (e.g. authorised agent, authorised employee etc.).

COMESA-CD DATA ELEMENTS

Explanatory Notes:

● The box number refer to the box numbers of COMESA-CD.

● The "format" indicates the maximum length of the field, and whether the field is Alphanumeric (AN), Numeric (N) or Alphabetic (A).

● The column on the right shows whether the field is mandatory (M), optional (O) or conditional (C).

Box Number	Description	Format	M, O or C
1	Exporter/Consignor	name = 35 AN address = 35 AN (4 lines)	M
A.N.	Assigned Number	17 AN	C
2	Clearance Office Code	5 AN	M
3	Regime Code	3A	M
4	Frontier Office/Port of Exit	5AN	M
5	Manifest No.	25 AN	C
6	Date of arrival/departure	6 N (dd/mm/yy)	M
7	Airway Bill/Bill of lading No.	25 AN	C
8	Voyage/Flight/Vehicle Registration No.	17 AN	C
9	Importer/Consignee	name = 35 AN address = 35 AN (4 lines)	M
10	Total Items	3 N	M
11	Total Packages	6 N	M
12	Country of Consignment	name = 35 AN address = 35 AN (4 lines)	M

COMESA-CD DATA ELEMENTS

13	Account Holder No./Prepayment Account No.	17AN	C
14	Port of destination		
15	Guarantee Number	17AN	C
16	Bond Amount	17AN	C
17	Bond security Number		
18	Declarant/Agent	name = 35 AN address = 35 AN (4 lines)	M
19	Country Whence Consigned 1st Destination	2A	M
20	Declarant Reference Number	17 AN	M
21	Valuation method/Ruling	17 AN	C
22	Bank/ Branch Reference Number	17 AN	C
23	Country of Final Destination	2A	C
24	Mode of Transport	3 AN	M
25	Nationality of Transport	2A	M
26	Place of Discharge/Loading	5 AN	M
27	Terms of Delivery	17 AN	M
28	Terms of Payment	17 AN	M
29	Estimated Period in Warehouse/transit	3 N	M
30	Location of Goods	5 AN	M
31	Warehouse Code/name/Address	code = 5 AN abbreviated address = 17 AN	C
32	Other Information		
33	vehicle Owner/Driver		
34	via (Countries of Transit)		
35	Seal numbers		

COMESA-CD DATA ELEMENTS

a.	Shipping Marks & Numbers/Container Number	marks = 35 AN container = 17 AN	M
b.	Customs Procedure Code	5 AN	M
c.	Commodity Code	22 N (first 6 = HS, plus any national sub-divisions)	M
d.	Net weight Kg	11 N	M
e.	Goods description	44 AN (3 lines, each of 44 characters)	M
f.	Currency	3A	M
g.	Rate of Exchange	7 N	C
i.	Invoice value	15 N	M
j.	Customs value	15 N	M
k.	1st Supplementary Quantity	13 N	C
l.	Country of Origin	2A	M
m.	2nd Supplementary Quantity	13 N	C
n.	Gross Weight Kg	11 N	M
o.	Freight	7 N	C
p.	Insurance	7 N	C
q.	Other Costs	7 N	C
r.	Preceding Document Reference	26 AN	C
s.	Licence No.	17 N	C
t.	Licence Value/Quantity	17 N	C
u.	Value/Quantity deducted	15 N	C
v.	Type of Package	7 AN	M
w.	Number of Packages	6 N	M
x.	Agreement Code	3 A	C
y.	Duty/tax Type	3 AN	M

COMESA-CD DATA ELEMENTS

aa	Duty/Tax Base	9 N	M
bb	Rate	7 N	M
cc	Value	9 N	M
dd	Duty/Tax Due	11 N	M
ee	Total Duty/Tax Due this item	11 N	M
z.	Attached documents	26 AN	C
36.	Total Gross Weight	11 N	M
37.	Summary Totals		
38.	Total This Page	15 N	M
39.	Other Pages	15 N	M
40.	Totals	15 N	M
41.	Other Charges Code/Amount	15 N	C
42.	Grand Total (Duties/taxes and Other Charges)	15 N	M
43.	1st Transit Country		M
44.	2nd Transit Country		
45.	3rd Transit Country		
46.	Country of Destination	2A	
47.	Declaration		