

Cargo Clearance – Temporary Import				
(For External Use)				
Purpose: To	To clear Imported goods under the Temporary Imports Procedure.			
_	This procedure applies to Brokers who clears Import cargo using the Temporary Import Procedure.			
Key Words: To	Temporary Import, IM5(5300), COC			
Solution Signal	Section 61: light entries — (1) If the importer cannot immediately supply the full articulars for making an entry, and makes by himself or herself or his or her gent a declaration to that effect before the Comptroller or other proper officer, e or she may make a sight entry in the prescribed form. 2) A sight entry, on being passed by the Comptroller, shall be warrant for the anding and examination of the goods by the importer. 3) The importer of the goods included in a sight entry shall, within 7 days fiter the passing of that entry, or within such further time as is allowed by the Comptroller, make complete entry thereof; and if he or she makes default in so oing the goods may be dealt with by the Comptroller as if no sight entry had een made. 4) A complete entry of the goods included in a sight entry shall be made in the ame manner as if the sight entry had not been made. Section 62: Delivery of goods on sight entry — (1) The Comptroller may, if the Comptroller thinks fit, deliver goods from the control of the Customs for home onsumption in pursuance of a sight entry but only on receiving such security s he or she thinks sufficient to cover the full amount of duty. 2) Complete entry of the goods for home consumption shall thereafter be nade by the importer within such time as the Comptroller appoints; and the mporter who makes default in making such entry commits an offence and is able to a fine not exceeding 20 penalty units. 3) Goods so delivered on a sight entry are, on such delivery, taken to have een entered for home consumption.			



secured by way of deposit of money or, in such cases as may be approved by the Comptroller, by such other security as is provided for in this Act, and the Comptroller may on receipt of such security deliver the goods from the control of the Customs.

- (2) Subject to subsection (3) and to such conditions as may be prescribed, the deposit so made shall be charged on the Treasury Fund and be statutory expenditure and be returned to the person by whom it was made, or, as the case may require, the security shall be released, if:
- (a) the goods, being goods imported to be used temporarily in Samoa for industrial or commercial purposes, are exported within such period as the Minister may in any particular case determine; or
- (b) the goods, not being goods to which paragraph (a) applies, are exported:
- (i) within the prescribed period, not exceeding 12 months from the date of their landing; or
- (ii) in cases where the Comptroller is satisfied that the importer is prevented by force majeure from exporting the goods within the prescribed period, then within such extended period as the Comptroller may permit; or
- (c) the Comptroller is satisfied that the goods have been accidentally destroyed at any time within the period so determined, prescribed or extended.
- (3) Where in any case to which subsection (2) applies:
- (a) goods imported to be used temporarily in Samoa for industrial or commercial purposes are exported within the period determined by the Minister as aforesaid; or
- (b) any other goods being goods on which, in the opinion of the Minister, duty should be paid, are exported within the prescribed period or within such extended period as aforesaid; or
- (c) the Comptroller is satisfied that any such goods have been accidentally destroyed within the period so determined or, as the case may be, such prescribed or extended period as aforesaid, duty shall be paid in respect thereof on the amount by which the value of the goods for duty, as assessed by the Comptroller, at the time of their exportation or destruction is less than their value for duty, as ascertained in accordance with the Customs Acts , at the time of their importation.



	 (4) Where the Comptroller is satisfied that any goods have been shipped for export, or where any goods have been packed, for export, into a bulk cargo container in a Customs container base and the container has been secured to the satisfaction of the Comptroller, he or she may for the purposes of this section, if he or she thinks fit, treat them as having been exported. (5) If at the expiry of the period so determined, prescribed or extended any security has not been dealt with in accordance with subsection (2): (a) any duty so secured by way of deposit of money shall be dealt with as Customs revenue; and (b) any duty otherwise secured under this section shall be paid to the Comptroller by the importer within 14 days after the expiry of that period, and on such payment the security shall be released. 				
Minimum	- Registered IM5 declaration				
required documents	- Bill Of Lading / Air Way Bill -Commercial Invoices				
documents	-Commercial invoices -Request Letter for Temporary Import				
	- Sight Entry				
Procedure:	Person	Broker	Section	NA	
	Responsible		Responsible		



	Submit request letter and sight entry for CEO approval					
	If Approved:					
	 Capture an IM5 declaration using the Extended Procedure 5300 and the National Procedure CSH (cash) or BNK (bank) and assess 					
	3. Submit the IM5 declaration to Customs with all support	3. Submit the IM5 declaration to Customs with all supporting documents.				
	4. Receive a Pay in slip from ACEO Trade for payment	4. Receive a Pay in slip from ACEO Trade for payment of deposit				
	5. Pay deposit amount (Cash or Bank Guarantee) to Customs cashier and submit receipt to Trade Division					
	6. Uplift the assessment notice from the counter and pay fees					
	7. Uplift CRA from Customs counter and present goods for physical examination if required.					
	8. Release goods from Customs bonded area					
	If declined:					
	9. Follow Customs instructions.					
Monitoring:	Person Broker Section Responsible					
	The broker holds the responsibility to follow up on all consignme cleared under the Temporary Import procedures and ensures to export or pay duties and taxes on the locally disposed goods.					
Corrective Actions:	 If the information declared in the IM5 declaration is inaccurate, broker MUST request for an amendment of the declaration immediately. If the declaration is processed using an incorrect model / procedure broker must immediately inform the Customs and follow their instructions. Broker must NOT submit a new declaration for the same consignment without prior approval from Customs. 					



VERIFICATION AND RECORD KEEPING

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Date Reviewed : 26/08/2013 **By:** CMP Team

Date Endorsed : 27/08/2013 **By:** Advisory Group

Date Revised : **By:**

Date Authorized : By: