





## PAPUA NEW GUINEA CUSTOMS SERVICE

# How to Process a SAD using a Pre-payment Account

The following 'Functional Note' provides registered users of the ASYCUDA World (AW) system with the information necessary to enable them to Process a SAD using Pre-payment Account Facility and to perform some actions on the Pre-payment Account.

**Note**: This **Pre-payment Account Facility** can only be accessed if there is pre-payment account created and activated in the ASYCUDA system.

This is done as follows:

- 1. Once logged into the system, go to ASYCUDA → Goods Clearance → Declaration → Detailed Declaration
- 2. Right click and choose New



- 3. Once a new SAD is opened, complete the SAD (refer to the "How to process and assess a SAD" functional note)
- 4. The specific fields related to a SAD entitled to preferential relief, at item level:
  - Box 48 (Deferred Account No.) Type Pre-payment Account Code and the related PIN

| ty |                    | мік         | 150.000     |         | 3,500.00       |                                      |                  |      |   |              |
|----|--------------------|-------------|-------------|---------|----------------|--------------------------------------|------------------|------|---|--------------|
| _  | Account Name       |             | A.          | . Code  | 45 Adjustme    | 48 Deferred Account No.<br>ICM_PPA   | 49 Warehou       | ise  | V | / Days susp. |
| _  | Л                  | 41bis Write | e-off units | 46 Valu | e for duty PGK | B ACCOUNTING DETAILS                 | ACCOUNT DAVISENT |      |   |              |
| 1  | P 48 Defe red Acco | unt No.     | 49 Wa       | rehouse | Password       | Mode of payment<br>Assessment number | //               | Date |   |              |
| 1  | Mode of paymen     | t C/        | ASH         |         |                | Receipt number<br>Guarantee          | 0.00             | Date |   |              |

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

At this time, the AW system will verify that all requirements are met:

- Pre-payment account activated
- TIN of the declarant or company associated to the pre-payment account used
- Pre-payment account balance sufficient to cover the full amount of taxes to be paid
- PIN must match with the pre-payment account



### CONFIDENTIAL



For any of those requirements not fulfilled, the AW system will indicate it with a message prompt and by underlining the error in red on the SAD - as shown below

#### i) PIN does not match

|         | D.Val   | D.Q                 | ty |                   | M   | ſK    | 150.000         |          |        | 3,500.00    | code                 |
|---------|---------|---------------------|----|-------------------|-----|-------|-----------------|----------|--------|-------------|----------------------|
| 00+0.00 | 0-0.00  |                     |    |                   |     |       | A               | .I. Code | e 45   | Adjustment  |                      |
|         |         |                     |    |                   | _   |       |                 |          |        |             | 1.00                 |
|         |         |                     |    |                   | 41  | bis V | Vrite-off units | 46 Va    | lue fo | r duty PGK  |                      |
|         |         |                     |    |                   | 1   |       |                 |          |        | 12          | 2,500.00             |
|         | Rate    | Amount              | MP | 48 Deferred Acco  | u t | lo.   | 49 W            | arehou   | se     | Statistical | value <sup>sp.</sup> |
| 500.00  | 0.000   | 0.00                | 1  | ICM_PPA           |     |       |                 |          |        |             |                      |
| 500.00  | 10.000  | 1,250.00            | 1  | B ACCOUNTING DE   | TAI | LS    |                 |          |        |             |                      |
|         |         |                     |    | Mode of payment   |     |       | ACCOUNT PAY     | IENT     |        |             |                      |
|         | Message | s                   |    |                   | КI  | × I   |                 | 1        | Date   |             |                      |
|         | Error:  | Invalid PIN Entered |    |                   |     |       |                 |          | Date   |             |                      |
|         | STOP    |                     |    |                   |     |       |                 | 0.00     | Date   |             |                      |
|         |         |                     |    |                   |     |       |                 | 30.00    | PGK    |             |                      |
| Tot     | al      | 1,250.00            | 1  | Total declaration |     | _     | 1,              | 280.00   | PGK    |             |                      |

#### ii) Pre-Payment Account does not exist/Wrong Pre-Payment Account used

| 1                                     |             |                                  |        |                  |      |                    | AL ample dia        |       | 74 100    | III I III III III III III III III III | 179.9  |      |
|---------------------------------------|-------------|----------------------------------|--------|------------------|------|--------------------|---------------------|-------|-----------|---------------------------------------|--------|------|
| 44 Add. info                          | Licenc      | e No                             | D.Val  | D.G              | ty   |                    | MTK 15              | 0.000 |           | 3,500.00                              |        | cod  |
| Documents<br>Produced<br>Certificates | 4<br>Attach | 31.03+0.00+0.00+0.00<br>.Doc.Cod | )-0.00 |                  |      |                    |                     | A     | A.I. Code | 45 Adjustme                           | nt     | 1.00 |
| and autho-<br>rization                |             |                                  |        |                  |      |                    | 41bis Write-off uni | ts    | 46 Va     | lue for duty PGK                      | 12,50  | 0.00 |
| 47 Calcul-                            | Туре        | Tax base                         | Rate   | Amount           | MP   | 48 Deferred Acco   | unt No.             | 49 W  | /arehou   | se /                                  | Days s | usp  |
| ation of                              | IMD         | 12,500.00                        | 0.000  | 0.00             | 1    | DHHD               |                     |       |           |                                       |        |      |
| taxes                                 | GST         | 12,500.00                        | 10.000 | 1,250.00         | 1    | B ACCOUNTING DE    | TAILS               |       |           |                                       |        |      |
|                                       |             |                                  | f      | Messages         |      |                    | с <sub>к</sub>      | X     | IENT      |                                       |        |      |
|                                       |             |                                  |        | Error: Invalid d | efer | red payment refere | nce                 |       | 1         | Date                                  |        |      |
|                                       |             |                                  |        | TOP              |      |                    |                     |       |           | Date                                  |        |      |
|                                       |             |                                  |        | -                |      |                    |                     |       | 0.00      | Date                                  |        |      |
|                                       |             |                                  |        |                  |      |                    |                     |       | 30.00     | PGK                                   |        |      |
|                                       |             | Tot                              | al     | 1,250.00         | 1    | Total declaration  |                     | 1,    | 280.00    | PGK                                   |        |      |

#### iii) Insufficient Fund in Pre-Payment Account

|        |                      |        |           |             |                     | 41 Suppl. qty   | 450.000     | 42 Iten | n Price FCY     |
|--------|----------------------|--------|-----------|-------------|---------------------|-----------------|-------------|---------|-----------------|
| Licenc | e No                 | D.Val  |           | D.Qty       |                     | NMB             | 150.000     |         | 10,000.00       |
| 4      | 31.03+0.00+0.00+0.00 | 0-0.00 |           |             |                     |                 | A.          | I. Code | 45 Adjustmer    |
| Attach | .Doc.Cod             |        |           |             |                     |                 |             |         |                 |
|        |                      |        |           |             |                     | 41 Miss Wuitelə | eff units   | 46 Val  | ue for duty PGK |
|        |                      |        |           |             |                     |                 |             |         | 3               |
| Туре   | Tax base             | Rate   | Messages  | Realization |                     |                 | ्र में स्रि | arehous | e / D           |
| IMD    | 34,913.79            | 0.00   | Error /   | ecount has  | incufficient credit | *****           |             |         |                 |
| IXD    | 34,913.79            | 80.00  | Littor. J | CCOUNT Nas  | insumcient creuit   |                 |             |         |                 |
| GST    | 62,844.82            | 10.00  | STOP      |             |                     |                 |             | IENT    |                 |
|        |                      |        |           |             |                     |                 |             | _/1     | Date            |
|        |                      |        |           |             | Receipt number      |                 |             |         | Date            |
|        |                      |        | -         |             | Guarantee           |                 |             | 0.00    | Date            |

You should note that the system will not verify the document until <u>all</u> the errors have been corrected; the SAD process is then stopped

6. Correct all the errors displayed and click **Verify** again.

In the case where the SAD is flagged RED or Yellow, the broker must wait till the SAD is Re-routed to GREEN and Assess by the Assessing Officer.

7. If all requirements are met, then the SAD is automatically Assessed & Paid.





#### CONFIDENTIAL

By viewing the SAD, it appears in red colour and the receipt number and date are automatically displayed on box B ACCOUNTING DETAILS

|        | iled Declarat         | ion Min |                     |                 |                |   |                   |          |            |           |          |              |           |
|--------|-----------------------|---------|---------------------|-----------------|----------------|---|-------------------|----------|------------|-----------|----------|--------------|-----------|
| E Deta | illed Declarat        |         | w[2017]             |                 |                |   |                   |          |            |           |          |              |           |
| File E | dit View H            | lelp    |                     |                 |                |   |                   |          |            |           |          |              |           |
| 0      | Q Q                   |         | Q 🔍 🚠 🕻             |                 |                | 小   | <b>E</b> 👂 🕨      | 0        |            |           |          |              |           |
| 1      |                       |         |                     | Box, plastic    |                |   |                   | 37 PROC  | EDURE      | 38 Ne     | t mass ( | kg) 39       | Quota     |
|        |                       |         |                     |                 |                |   |                   | 4000     | 000        |           |          | 150.000      |           |
|        |                       | Printed |                     |                 |                | 40 Bill Of lading / Airway Bill / Previous document S/L<br>AS |                   |          |            |           |          |              |           |
|        |                       |         |                     |                 |                |   |                   | 41 Suppl | l. qty     |           | 42 Item  | Price FCY    | 43 V.M.   |
|        | 44 Add. info          | Licence | e No                | D.Val           | D.Q            | ty  |                   | МТК      | 1          | 50.000    |          | 3,500.0      | ) code    |
|        | Documents<br>Broduced | 43      | 31.03+0.00+0.00+0.0 | D- <b>0.</b> 00 |                |   |                   |          |            | Α.        | I. Code  | 45 Adjustme  | ent       |
|        | Certificates          | Attach. | Doc.Cod             |                 |                |   |                   |          |            |           |          |              | 1.00      |
|        | and autho-            |         | 41bis W             | rite-off uni    | ts             | 46 Valu   | e for duty PG     | ĸ        |            |           |          |              |           |
|        | rization              |         |                     |                 | 1              |   |                   |          |            | 12,500.00 |          |              |           |
|        | 47 Calcul-            | Туре    | Tax base            | Rate            | Amount         | MF  | 48 Deferred Acco  | unt No.  |            | 49 Wa     | rehouse  | e /          | Days susp |
|        | ation of<br>taxes     | IMD     | 12,500.00           | 0.000           | 0.00           | 1   | ІСМ_РРА           | •••••    | •••••      |           |          |              | _         |
|        |                       | GST     | 12,500.00           | 10.000          | 1,250.00       | 1   | B ACCOUNTING DE   | TAILS    |            |           |          |              | _         |
|        |                       |         |                     |                 |                | —   | Mode of payment   | t        | ACCOUN     | ГРАҮМ     | ENT      |              |           |
|        |                       |         |                     |                 |                | -   | Assessment nun    | nber     | A 144      |           | / D      | ate 20/06/20 | 17        |
|        |                       |         |                     |                 |                | -   | Receipt number    |          | R 64       |           | D        | ate 20/06/20 | 17        |
|        |                       |         |                     |                 |                | _   | Guarantee         |          |            |           | 0.00 D   | ate          |           |
|        |                       |         |                     |                 |                |   | Total fees        |          |            |           | 30.00 F  | PGK          |           |
|        |                       |         | Tot                 | al              | 1,250.00       | 1   | Total declaration |          |            | 1,2       | 80.00 F  | PGK          |           |
|        |                       | 50 Prin | cipal               | No.             |                |   | Signature         | l c      | OFFICE O   | F DEPAR   | RTURE    |              |           |
|        |                       |         |                     |                 |                |   |                   |          |            |           |          |              |           |
|        |                       |         |                     |                 |                |   |                   |          |            |           |          |              |           |
| SAD.   | Val Note              | ۵sm     | t Notice Info Dag   | e Att Doc Sca   | n Doc ASW-Scan | Dee   | c Items adminic   | tratione | electivity |           |          |              | _         |

- 8. At any time, the Declarants/Companies can check their Pre-payment Account to see and verify all transaction being done in any period of time.
- 9. For this, go to ASYCUDA → Accounting & Payment → Accounts Management → Payment → Creation / Update → Prepayment Accounts
- 10. Right click and choose Find Declarant Owned



11. From the Finder (refer to the "How to use the AW Finder Facility" functional note), highlight the account, right click on the Account and choose **Account Summary** 

| One document found | Please se | lect a document and select | an action from the local menu |            |         |
|--------------------|-----------|----------------------------|-------------------------------|------------|---------|
| Account Reference  | 4         | Declarant Code             | Company Code                  | Valid From | Valid T |
| 8.7                | 1         | St View                    |                               |            |         |
|                    |           | Accour                     | t Summary                     |            |         |
|                    |           | 🐋 Pin Cha                  | nge                           |            |         |
|                    |           | 8 Details                  |                               |            |         |





12. From the screen automatically displayed, type the period of time for which you want to check your account (the "**From**" date cannot be earlier than the date the account was created) and click on the

| Prepayment Account     | t Management         |
|------------------------|----------------------|
| Account reference      | Type<br>2 PrePayment |
| Declarant<br>500713097 | Company              |
| Date Interval          | Company Co           |
| From<br>30/03/2017     | To                   |

13. You can see all transaction processed as well as the remaining balance

| Ассон | int Summary-            | -    | 100  |            |        |           |          | -          |
|-------|-------------------------|------|------|------------|--------|-----------|----------|------------|
| Op.   | Description             | Ser. | Nbr. | Ass. Date  | Office | Debit     | Credit   | Date       |
|       | Report on : 22/05/2017  |      |      |            |        |           |          |            |
|       |                         |      |      |            |        |           |          |            |
| 1     | Cash Deposit            |      |      |            | JAS    |           | 1,000.00 | 22/05/2017 |
| 2     | Declaration Assessment  | Α    | 95   | 22/05/2017 | JAS    | 417.93    |          | 22/05/2017 |
| 3     | Declaration Assessment  | Α    | 53   | 02/06/2017 | POM    | 16,926.55 |          | 02/06/2017 |
| 4     | Declaration Assessment  | Α    | 56   | 02/06/2017 | POM    | 4,598.95  |          | 02/06/2017 |
| 5     | Declaration Assessment  | Α    | 57   | 05/06/2017 | POM    | 2,680.00  |          | 05/06/2017 |
| 6     | Declaration Assessment  | Α    | 58   | 05/06/2017 | POM    | 2,130.00  |          | 05/06/2017 |
| 7     | Declaration Assessment  | Α    | 144  | 20/06/2017 | JAS    | 1,280.00  |          | 20/06/2017 |
| 8     | Declaration Assessment  | Α    | 145  | 21/06/2017 | JAS    | 1,280.00  |          | 21/06/2017 |
|       |                         |      |      |            |        |           |          |            |
|       |                         |      |      |            |        |           |          |            |
| _     |                         |      |      |            |        |           |          | _          |
|       | Total                   |      |      |            |        | 29,313.43 | 1,000.00 |            |
|       | Balance on : 21/06/2017 |      |      |            |        |           | 4,036.86 |            |
|       |                         | _    |      |            |        |           |          |            |
|       |                         |      |      |            |        |           |          |            |
|       |                         |      |      |            |        |           |          |            |

14. Going back to the Finder (refer to the "How to use the AW Finder Facility" functional note), highlight the account, right click on the Account and choose **View, to display all account details** (no action permitted)

| Prepayment Accounts - View [IC   | M_PPA]        |                   | r <sub>k</sub> Q |
|--|---------------|-------------------|------------------|
| e Edit View Help   |               |                   |                  |
| • 😨  |               |                   | 100 %            |
| ASYCUDA W  | orld          |                   |                  |
| Prepayment Account Man   | agement       |                   |                  |
| Account Reference T  | уре           | Valid From        | To               |
| ICM_PPA 2  | PrePayment    | 01/03/2017        |                  |
| Declarant  | Company       | Status            |                  |
| 500713097  |               | Active            |                  |
| Name and Address   |               | Account owner PIN |                  |
| ICM LTD1   |               | •••••             |                  |
| P.O BOX 1587, PORT MORE SBY<br>SECT 116, LOT 52, KANAGE ST.<br>customsbroker@icm.com.pg<br>IPA 1-77498 | r, NCD<br>NCD |                   |                  |
| Bank Information   | TIT I C       |                   |                  |
| Bank account number  | Bank Code     | Branch Code       |                  |
| 123456789  | 0100          | 0150              |                  |
|  |               |                   |                  |







- 15. Going back to the Finder (refer to the "How to use the AW Finder Facility" functional note), highlight the account, right click on the Account and choose **Pin Change, to change your PIN**
- 16. From the screen automatically displayed, type the **Old Account PIN**, then the **New Account PIN**, then retype it to **Confirm PIN**

| 🛶 🕨 😱                    |           |                             |            |            |                           | 100 %       |
|--------------------------|-----------|-----------------------------|------------|------------|---------------------------|-------------|
|                          |           |                             |            |            |                           |             |
| repayment Account M      | Manage    | ment                        |            |            |                           |             |
|                          |           |                             |            |            |                           |             |
|                          |           |                             |            |            |                           |             |
| ccount Reference         | Туре      |                             | Valid From | n          | То                        |             |
| CM_PPA                   | 2         | PrePayment                  | 01/03/2017 | ·          |                           |             |
| eclarant                 |           | Company                     | Status     |            |                           |             |
| 500713097                |           |                             | Active     |            |                           |             |
| lame and Address         |           |                             | Old Accou  | Int PIN    | New Account PIN           | Confirm PIN |
| CM LTD1                  |           |                             |            |            |                           |             |
| P.O BOX 1587, PORT MORE  | ESBY, NCI | )                           | ,          |            |                           |             |
| SECT 116, LOT 52, KANAGE | E ST. NCD |                             |            | thi        | s is where the <b>DIN</b> |             |
| PA 1-77498               | .pg       |                             |            | is c       | hanged                    |             |
|                          |           |                             |            |            |                           |             |
| ank Information          |           |                             |            |            |                           |             |
| lank account number      |           | Bank Codo                   |            | Branch Co  | do                        |             |
| 23456789                 |           | 0100                        |            | 0150       | ue                        |             |
| 20100100                 |           | ANZ Banking Group (PNG) Ltd |            | ANZ Port M | oresby                    |             |
| 110 117 0                |           | , _ , , ,                   |            | ,          |                           |             |
| dditional Information    |           |                             |            |            |                           |             |

- 17. Once done, click **Verify** the document
- 18. If errors are detected the system will indicate them with a message prompt and by underlining them in red on the SAD as shown below

| Prepayment Account I  | Manager                     | nent                  |  |                               |
|---|-----------------------------|-----------------------|--|-------------------------------|
| Account Reference<br>ICM_PPA<br>Declarant<br>500713097  | Type<br>2                   | PrePayment<br>Company | Valid From<br>01/03/2017<br>Status<br>Active | То                            |
| Name and Address  |                             |                       | Old Account PIN                              | New Account PIN Confirm PIN   |
| ICM LTD1<br>P.O BOX 1587, PORT MORI<br>SECT 116, LOT 52, KANAGI<br>customsbroker@icm.com<br>IPA 1-77498<br>Bank Information | ESBY, NCD<br>EST. NCD<br>pg |                       | Messages<br>Error: New and                   | 4 Confirm PIN does not match! |

- 19. Correct all the errors displayed and click **verify** and click
- 20. When all the errors have been corrected, the below message is displayed









22. Click to Validate. The screen will be automatically closed.