



Papua New Guinea Service

Single Administrative Document (S.A.D.) EASY REFERENCE GUIDE for Import Declarations

Introduction

The Easy Reference Guide is designed to assist importers, exporters, customs brokers and Customs staff to appreciate and understand the ASYCUDA Single Administrative Document (SAD).

The SAD is the official document to be used for all Customs clearance regimes such as for import, export, excise, bonded warehouse, etc.

Please note that the information provided in the Guide is valid for ASYCUDA World. Changes and updates to certain field's usage may be required as a result of new facilities being added.

How to complete an import declaration

The following guide provides registered users of the ASYCUDA World (AW) system with the information necessary for the completion of an 'Import' SAD.

Import SADs declarations include:

- Import for home use
- Import into bonded warehouse
- Import for home use after warehousing
- Re-importation
- Temporary import
- Local excise

This document provides an outline of the purpose of each field within an import SAD. Each field (or box) is described in sequence with information on whether the content is:

- 'Mandatory' (i.e. it must be input or is automatically generated by the system),
- 'Optional' (i.e. only to be completed if the specific information is known) or
- 'Prohibited' (i.e. the data is not required or the information is not known).

Some fields require the input of specific reference codes, which represent standard reference information. For the complete list of all reference codes, please refer to the 'How to access the reference tables in any AW E-document' functional note.



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Explanation of SAD fields for Import Declaration

Field No	Field Label	Action	Description and / or Use
1	DECLARATION	Mandatory	<p>This determines whether the goods declaration is lodged for importation, exportation, warehouse, etc.</p> <p>The declaration 'model' (or regime) number is entered on the SAD form in this field.</p> <p>For all import declarations, the model is “IM” with a specific number identifying which general procedure the import declaration belongs to, e.g. 4 for “Home consumption”, 7 for “Warehouse”, etc.</p> <p>The field also determines the 1st digit of the Procedure Code, Field No. 37.</p>
A	A OFFICE OF LODGMENT	Mandatory	<p>This is the Customs Office Code of the location where the SAD is lodged and processed.</p> <p>The Customs Office where the SAD is lodged may be different from the Customs Office where the goods enter the country (Box 29).</p> <p>Using ASYCUDA, the system will automatically display the Office Name after the code is entered.</p>
2	Exporter	Mandatory	<p>This is usually the name of the person, company or organization outside the PNG from whom the importer purchases the goods (i.e. the supplier). There is no unique code for the overseas exporter.</p> <p>You must input the full name and address, including the e-mail address (if any) of the overseas exporter/consignor (supplier) of the goods.</p>
3	Pages	Automatically displayed by the system	<p>This field indicates the total number of pages in the declaration, inclusive of the front page and any continuation (additional) pages, i.e. 2, 3, etc. as required.</p> <p>Example:</p> <p>If the declaration is composed of 3 pages, ASYCUDA World will display, 1 3 on the first page, 2 3 on the second page and 3 3 on the last page.</p> <p>Using ASYCUDA World, the system will automatically display this information.</p>
4	Load List	Prohibited	



	Customs Registration Number	Automatically displayed by the system	<p>Once all the SAD data has been satisfactorily input into ASYCUDA World, the system will automatically generate a unique registration number which is composed of a Serial Letter, a number (managed by the Customs Office code) and the registration date.</p> <p>The unique numbers are managed by reference to the Customs office and the year</p> <p>Example:</p> <table><tr><th>Serial Letter</th><th>Number</th><th>Date</th><th>Customs Office</th><th>Current Year</th></tr><tr><td>I</td><td>32</td><td>10/06/2017</td><td>POM</td><td>2017</td></tr><tr><td>I</td><td>32</td><td>10/06/2017</td><td>JAS</td><td>2017</td></tr><tr><td>I</td><td>33</td><td>10/06/2017</td><td>JAS</td><td>2017</td></tr></table>	Serial Letter	Number	Date	Customs Office	Current Year	I	32	10/06/2017	POM	2017	I	32	10/06/2017	JAS	2017	I	33	10/06/2017	JAS	2017
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I	33	10/06/2017	JAS	2017																			
	Manifest Reg	Mandatory/ Optional	<p>This field is used to enter details of the Manifest Registration Number</p> <p>The Manifest Registration Number must be input if the SAD deals with direct importations (4000, 7100, etc...).</p> <p>If the SAD relates to a non- direct importation (e.g. exit from warehouse, re-importation, etc...), the Manifest Registration Number should remain empty.</p>																				
5	Items	Automatically displayed by the system	<p>This field indicates the total number of items on the SAD. There is no restriction on the maximum number of items per SAD.</p> <p>Using ASYCUDA, the number of items will be displayed automatically.</p> <p>Using the SAD manually, the declarant must complete this field.</p>																				
6	Total packages	Mandatory	<p>Using the SAD electronically, the declarant must state the total number of packages for the whole of the declaration (i.e. the sum of all packages in all the items).</p> <p>It should be noted that the number indicated in box 6 should be equal to the sum of the number of packages indicated in the respective box 31.</p> <p>Example:</p> <p>Of a SAD comprising three items. If item one consists of 10 packages, item two of 34 cartons and item three of 2 boxes, the Field (Box 6) should be filled with 46 (i.e. 10 + 34 + 2).</p>																				
7	Declarant Reference number	Optional / Automatically input by the system	<p>It could be the job or reference number, if filled by the broker or the sequential number for each declarant per Customs site per annum, if automatically generated by the system and will be composed of # followed by a number and is generated automatically by the ASYCUDA system:</p>																				



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			Example: <table><tr><td></td><td>Number</td><td>Declarant</td><td>Year</td><td>Office</td></tr><tr><td>#</td><td>1</td><td>500006833</td><td>2017</td><td>POM</td></tr><tr><td>#</td><td>2</td><td>500006833</td><td>2017</td><td>POM</td></tr><tr><td>#</td><td>1</td><td>500006833</td><td>2017</td><td>JAS</td></tr><tr><td>#</td><td>2</td><td>500006833</td><td>2017</td><td>JAS</td></tr><tr><td>#</td><td>1</td><td>500713097</td><td>2017</td><td>JAS</td></tr><tr><td>#</td><td>2</td><td>500713097</td><td>2017</td><td>JAS</td></tr></table>		Number	Declarant	Year	Office	#	1	500006833	2017	POM	#	2	500006833	2017	POM	#	1	500006833	2017	JAS	#	2	500006833	2017	JAS	#	1	500713097	2017	JAS	#	2	500713097	2017	JAS
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#	2	500713097	2017	JAS																																		
8	Importer	Mandatory	<p>For import declarations, it is usually the importer in Papua New Guinea. The importer is the person, company or organization to whom the goods are consigned.</p> <p>Using ASYCUDA World, once the TIN has been entered, the full name and address of the Importer will be automatically displayed on the SAD.</p>																																			
9	Person resp. for financ settl.	Optional	<p>This is the company, business or person (Importer) that is responsible to settle all Customs related duties.</p> <p>Using ASYCUDA World, once the TIN has been entered, the full name and address of the Importer will be automatically displayed on the SAD.</p>																																			
10	Country last con.	Mandatory	<p>This is the country code where the goods were last loaded onto the ship / aircraft before arriving in PNG</p>																																			
11	Trading cty.	Mandatory	<p>This is the country where the importer or supplier is domiciled or has his/her business. It might not necessarily be the country of origin of the consignment.</p>																																			
12	Other costs	Automatically displayed by the system	<p>This field displays the total amount of additional charges and deductions in the national currency, which have not been included in the invoice. The details are required for the calculation of the Customs value of the goods.</p> <p>As an example, if there is a sale between a buyer and a seller and the invoice price is at the FOB level, then other expenses and charges associated with bringing the goods into Papua New Guinea must be added to the FOB value. Other expenses and charges include sea/air freight charges, insurance, other freight or handling charges, local unloading charges, etc. which must be added to the value of the goods to arrive at a CIF value, as shown below:</p> <p>Total Invoice (FOB) = 1000 AUD (K 2249.94)</p> <p>Internal Freight = 25 AUD (K 56.24) External Freight = 200 AUD (K 449.94) Insurance = 50 AUD (K 112.49) Other costs = 200 AUD (K 449.94) Deduction = 45 AUD (K 101.24)</p> <p>Total Other Costs = K 3859.98</p>																																			



			Using the ASYCUDA World, the Value Details will be automatically displayed by the system.
13	Province	Prohibited	
14	Declarant/Agent	Mandatory	<p>The declarant is the person, company or organization authorized by Customs to declare and clear the goods.</p> <p>For regular importers who declare and clear their own goods, their TIN, together with their full name and address must be entered.</p> <p>In some circumstances, the declarant will be a Customs Agent, who is authorised by the importers to clear goods on their behalf. In this case the authorised Customs Agent must enter his/her TIN, together with his/her full name and address.</p> <p>When a TIN is entered using the ASYCUDA World system, the full name and address of the Declarant will be automatically displayed.</p>
15	Country of export	Automatically displayed by the system	Using the ASYCUDA system, the name of the country of export will be automatically displayed when the Country of Export Code is entered.
15	Cty Exp Code	<p>Mandatory</p> <p>Prohibited</p>	<p>The 'Country of Export' field has two (2) parts:</p> <p>Part 1- should be completed with the country code (not the name of the country) from which the goods were originally exported from.</p> <p>Part 2</p>
16	Country of origin	Automatically displayed by the system	<p>Provided each item has the same Country of Origin (Box 34), the country name will be displayed automatically by the system in Box 16.</p> <p>If different Countries of Origin are indicated at the item level (Box 34), the system will display "MANY" in Field 16.</p>
17	Cty Dest Code	<p>Automatically displayed by the system</p> <p>Prohibited</p>	<p>The country of destination is the country to which a consignment will be delivered to the final consignee.</p> <p>The country of destination field has two (2) parts:</p> <p>Part 1 - The Country of Destination is Papua New Guinea (PG) and will be displayed automatically by the system.</p> <p>Part 2</p>



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			Part 2 – Represents the total amount in foreign currency (unconverted), as stated on the invoice
23	Exchange rate	Automatically displayed by the system	<p>This is the official exchange rate for the foreign currency for which the goods in this SAD were paid for in PNG Kina. The rate of exchange used is the rate in force on the day the SAD is registered.</p> <p>Using ASYCUDA, the exchange rate will be automatically displayed when the total invoice amount is entered.</p> <p>The official exchange rates are updated every Monday and valid the next day, Tuesday.</p>
24	Nature of transac.	Prohibited	
25	Mode transport at border	Mandatory	<p>The box indicates the mode of transport used for the carriage of the goods across the border.</p> <p>As an example, for goods arriving by plane in Jackson International Airport you should insert the number 4 (Air transport) in Box 25.</p>
26	Inland mode Transport	Prohibited	
27	Place of discharge	Mandatory	<p>The name of the seaport, airport, freight terminal or other place at which the goods are unloaded from the means of transport used for their carriage.</p> <p>The field is composed of the Country Code (e.g. PG) followed by the City Code (e.g. for POM)</p> <p>When using the ASYCUDA World system, the full name of the Place of discharged will be automatically displayed.</p>
28	Financial and banking data	<p>Mandatory</p> <p>Mandatory</p> <p>Automatically displayed by the system</p>	<p>The field, which is in five (5) parts, is concerned with the financing arrangements - including the banking information and terms of payment through which the payment of the goods has been made.</p> <p>It corresponds to the financial agreement between the buyer and the seller.</p> <p>Part 1 – Bank Code – each bank's Code will be used as their reference.</p> <p>Part 2 - Terms of payment – i.e. the arrangement between the importer and exporter for the payment of the goods. It is not linked to the payment of the duties and taxes.</p> <p>Part 3 (Bank name) – Using ASYCUDA, the name of the bank will be displayed automatically when the bank code is entered.</p>



		Automatically displayed by the system Mandatory	Part 4 (Bank Branch) – linked to bank code in Part 1 Part 5 (Bank file Number) – The bank file reference number will be displayed.
29	Office where goods enter	Mandatory	<p>This field should be completed by entering the code for the Customs Office at which the goods enter Papua New Guinea.</p> <p>It should be noted that the Customs office of entry may be different from the office of destination of the SAD in Field A.</p> <p>By using the ASYCUDA system, the following controls will apply:</p> <ul style="list-style-type: none"> - Office of Entry will be compatible with the “Mode of Transport at border” in Field 25, and the - Office of Entry must be declared as the Border Customs office
30	Temporary Shed / Location of goods	Optional	<p>This field provides an indication of the place where the goods are temporarily located and available for examination at the time of their import. This may be the exporters’ premises, temporary storage facility, open area at port, depot, etc.</p> <p>A rule forces this field Mandatory for “direct” importation (4000, 5100, 5200, 6-21, 6022, 7100, 7200, 7400).</p> <p>The field is not used for indicating the Customs Warehouse in which the goods are placed on importation.</p>
31	Packages and description of goods	Optional Mandatory Automatically displayed by the system Mandatory	<p>The field has six (6) parts;</p> <p>Parts 1 & 2 – Represent the mark on the packages</p> <p>Parts 3 & 4 – Represent the number and type of packages for the item. The code for the type of packages must be entered, such as CT for Cartons, etc.</p> <p>When goods are imported using two different package types, it will be necessary for two items to be created on the SAD (i.e. if the goods are of the same HS classification but have different package types).</p> <p>Part 5 (Goods Description as per Tariff) - the description of the goods - as per the HS Tariff - will be automatically displayed on the first two lines of the field if ASYCUDA system is used.</p> <p>Part 6 (Commercial Description) - Must be completed with the commercial description as indicated on the invoice.</p> <p>Although the field is restricted to a maximum of 50 characters, the additional information page can be used for more information of the commercial description, if this becomes necessary.</p>



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32	Item	Automatically displayed by the system	This is the consecutive item number for the declaration, i.e. Item 1, Item 2, Item 3, etc.
33	Commodity code	Mandatory Mandatory Prohibited Prohibited Optional	This box requires the insertion of the commodity code of the item, in conformity with the Papua New Guinea 2017 HS Tariff Part 1 - HS Tariff (8 digits) Part 2 - National precision (3 digits) Part 3 - Additional precision (4 digits) Part 4 - Additional precision (4 digits) Part 5 - Additional precision (4 digits): used for Valuation database management
34	Cty. orig. Code	Mandatory Prohibited	This is the country where the goods are produced. The Country of Origin has two (2) parts: Part 1 – The Country Code where the goods being declared were originally produced Part 2
35	Gross mass (kg)	Mandatory	This field is to be completed by the insertion of the weight of the goods including packaging but excluding the carrier's equipment such as containers, crates, pallets, etc. It should be expressed in kilograms. It should also be noted that this is the gross mass (gross weight) of the goods, not the units of the item.
36	Preference	Optional	This field is for any Preferential agreements made between the Government of Papua New Guinea and other countries, such as MSG, BTA, IEPA
37	PROCEDURE	Mandatory Mandatory	This field has two (2) parts: Part 1 - is to be filled with the Customs Procedure Code (CPC) used to identify the regime under which goods are being moved to and from, e.g. procedure 4000 represents a direct import for home consumption; 4071 an import for home consumption from bonded Warehouse; etc. Part 2 – is an Additional Procedure Code which must be used either to define the common regime or any special exemption allowed.



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38	Net mass (kg)	Mandatory	This field is to be filled-in with the net mass, expressed in kilograms, for the goods declared (without any packaging).
39	Quota	Prohibited	
40	Bill Of Lading / Airway Bill / Previous document	Mandatory	<p>This field has two (2) parts:</p> <p>The associated Bill of Lading (BoL) No. or Airway Bill (AWB) No. should be input if the SAD deals with a direct importation (4000, 7100, etc...).</p> <p>If the SAD relates to a non-direct importation (e.g. exit from warehouse, re-importation, etc...), the system will automatically display the reference of the previous SAD.</p>
	S/L	Optional	Part 2 – Insert BL Split reference number
41	Supplementary units	Mandatory	<p>This field is to be completed when the HS requires the item to be classified in some other unit of measurement such as liters, number, dozen, etc. Only the quantity should be input, as the unit is automatically displayed.</p> <p>If the HS requires other unit of measurement, their quantity should be entered on the valuation note.</p>
42	Item Price FCY	Automatically displayed by the system	The field describes the item price, which is the value of the goods being declared as invoiced.
43	V.M.	Prohibited	
44	Add. Info Documents Produced Certificates and authorization	<p>Prohibited</p> <p>Automatically displayed by the system</p> <p>Automatically displayed by the system</p>	<p>This field is to be used for any additional information that may be required including the production of certificates, authorizations, licenses, etc.</p> <p>The field has four (4) parts:</p> <p>Part 1 - License No - Deducted Value (DV) - Deducted Quantity (DQ)</p> <p>Part 2 - This field displays the additional charges and deductions (not included in the invoice) in the national currency that is relevant to the calculation of the Customs value of the goods per item.</p> <p>Part 3 – Attach.Doc.Cod... the codes of any additional documents, certificates or authorizations, etc., which are required for the clearance of particular goods such as quarantine, health, etc.</p> <p>Using the ASYCUDA system, the codes will be added automatically according to what is entered into the system (e.g. COO for Certificate Of Origin).</p>



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		<p>Automatically displayed by the system</p> <p>Mandatory</p> <p>Optional</p> <p>Optional</p>	<p>Any other documents which are attached directly by the importer will not be displayed in Box. 44 but will be visible from the “Attached Document” page.</p> <p>Part 4 (Previous document reference) – is completed when a product is warehoused and subsequently released under a different HS Code. Using the function “Change product”, the action will be recorded in part 4 of Box 44 with the format: TIN and HS Tariff number of the Previous Product and with the quantity to be discharged</p> <p>Part 5 –When there is a change of warehouse it should be filled with the previous Warehousing code; When there is agreement management at item level, should be filled with the TIN of the company entitled to this agreement</p> <p>Part 6 - Free Text field to enter any other additional information.</p> <p>Part 7 - Free Text</p>
45	Adjustment	Optional	<p>Adjustment is the Ratio/Factor, which must be applied to the Customs value. By default, the adjustment is 1.</p> <p>The declarant is not required to change this value.</p>
46	Value for duty PGK	Automatically displayed by the system	This field represents the Value for Customs in the national currency calculated with the item invoice value plus additional charges and minus any deductions, multiplied by the adjustment rate.
47	Calculation of taxes	Automatically displayed by the system	<p>This field comprises the various elements associated with the calculation of taxes, as outlined below:</p> <p><u>Type</u> Represents the ‘Type’ of duties/taxes applicable under the Solomon Islands Law such as Import Duties, Export Duties, Excise Duties, GT, etc.</p> <p><u>Tax Base</u> The Tax Base is the Statistical value on which the amount of duty or taxes due to Customs is based on for calculation/computation purposes.</p> <p>For taxes calculated on quantity and not on value, the Tax Base will be the quantity expressed in proper unit (from Field no. 41 or valuation Note).</p> <p><u>Rate</u> This represents the duty and tax rates applicable - based on the HS tariff code (HS) - for any particular item.</p> <p><u>Amount</u> This shows the total amount of duties and taxes calculated for the item based on the duty/tax rates</p>



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			<p><u>MP (Mode of Payment)</u> This indicates if the tax is payable (1), guaranteed (0) or calculated for information purposes only (3)</p>
48	Deferred Account No.	Optional	If a deferred payment scheme is used, the field must be completed by entering the ASYCUDA pre-payment account number.
49	Warehouse Days susp.	<p>Mandatory (in case of suspense procedures)</p> <p>Prohibited (if not a suspense procedure)</p>	<p>This field relates to a SAD subject to a 'suspense procedure'. If the Customs procedure is not a suspense procedure this field is not required.</p> <p>This field has two (2) parts:</p> <p>Part 1 – Is the code used for the identification of the warehouse into which the goods are/were stored on importation.</p> <p>Part 2 – The duration, expressed in the number of days during which the goods may remain in the suspense regime.</p>
B	Accounting Details	Automatically displayed by the system	<p>This field is used for those elements which are associated with the accounting details such as the mode of payment, the assessment number, the receipt number and guarantee, as outlined below:</p> <p><u>Mode of Payment</u> Is the method of payment used for the payment of the duties and taxes.</p> <p>If Box 48 is empty, the system will automatically display "CASH" to indicate this as the mode of payment. If Box 48 is not empty, the system will automatically display "ACCOUNT/PAYMENT" to indicate this is a credit or pre-payment.</p> <p><u>Assessment Number</u> This is the number assigned to a declaration after an assessment has been completed. When the SAD is modified after assessment a version number is displayed after the /sign</p> <p><u>Receipt Number</u> Is the number assigned to the declaration after receipt of payment.</p> <p><u>Guarantee</u> Is the total amount of any guarantee associated with the declaration.</p> <p><u>Total fees</u> Represents any additional charges added to a particular declaration such as the declaration acceptance Fee.</p> <p><u>Total declaration</u> Is the total amount of all duties, taxes and fees which are payable for the declaration.</p>



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54	Place and date	Automatically generated by the system Mandatory	The full name of the AW user who process tis declaration will be automatically displayed in the field. The Date and Signature <u>must</u> be entered by the Declarant / Representative making the declaration.
50	Principal	Mandatory	Guarantee reference issued to customs for temporary Import.
51	Intended office of transit and country		
52	Guarantee not valid for		
53	Office of destination and country		
C	Office of Destination		
D	Control by Office of Destination		