



## CUSTOMS AUTHORITY

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# Commissioner's Administrative Instruction



## Standard Operating Procedure (SOP) for:

“Manual Acquittal of Bill of  
Lading from the ASYCUDA  
World Manifest - 2020”

SOP Number \_\_\_\_\_ of \_\_\_\_/\_\_\_\_/2020

## 1. Standard Operating Procedure (SOP) Title

This SOP will be officially known as:

**“Manual Acquittal of Bill of Lading from the AW Manifest -2020”**

## 2. Scope

The provisions and associated annexes contained within this SOP apply to requesting the manual acquittal of non-relevant containers and outstanding bulk cargo in a timely and systematic way from the AW Manifest, which would otherwise have remained in the system.

Examples of this would be:

- Empty containers repositioned to export goods from Timor Leste (e.g. flat rack or food grade containers);
- Bulk cargo that has been mis-calculated when removed;
- Vehicles, goods or items arriving using a ‘Carnet’ in a container where a DAU was not submitted;

## 3. Authorization

This SOP is authorized by the Commissioner of the Customs Authority under the following provisions:

- a) The Customs Organic Law, Decree Law 2/2020 of 8<sup>th</sup> January 2020, Chapter III Organic Structure, Section 1 Organisation, Article 9 (1c) “Commissioner of the Customs Authority”, that allows the Commissioner to: *“approve the administrative rules and/or instructions necessary for the operation of the Customs Authority, including the application of Customs legislation”*.

## 4. SOP Validity and Changes

This SOP comes into effect on the date the Commissioner signs and dates it in Section 14 of the SOP. Any changes this SOP must be approved and signed by the Commissioner, and the SOP properly updated and circulated to relevant Customs personnel.

## 5. Objectives of this SOP

The objectives of this Standard Operating Procedure is to provide clear instructions on:

- a) Who is responsible for applying the provisions contained within this SOP;
- b) Who is responsible for submitting the acquittal request;
- c) Use of the standardized template form and including supporting documentation;

- d) Processes completed by the Customs Authority;
- e) Removal of the containers or outstanding bulk cargo from the AW system in an authorised and transparent manner;
- f) Minimalize opportunities for procedural abuse or malfeasance.

## 6. When this Procedure Applies

This procedure only applies to:

- a) Bills of Lading that are outstanding in the AW system that could not be automatically acquitted from the AW Manifest by the submission of a DAU or any other situations similar, as they emerge and as approved by the NDO;
- b) Non commercial items with a value below USD \$400.

## 7. When this Procedure Does Not Apply

This procedure does not apply to:

- a) the manifest acquittal of Diplomatic Bags (also known as Diplomatic Pouch) which is completed using the SOP – “Customs Clearance of the Diplomatic Bag from Accredited Diplomatic Missions – 2020 (SOP Number 10 of 20<sup>th</sup> January 2020)”;
- b) goods that are imported into the Customs Territory that are of a commercial nature;
- c) Goods with a value over USD \$400.

## 8. Applicable Legislation Summary

The following legislation applies to this procedure. A complete copy of the applicable provisions are available at Annex 5 of this report:

### A. Organic Structure of the Customs Authority, DL 2/2020, 8<sup>th</sup> January

Article 9 (1c): Power of the Commissioner to: *“approve the administrative rules and/or instructions necessary for the operation of the Customs Authority, including in terms of application, Customs legislation”*.

### B. Tax and Duties Act, DL 8/2008

#### Chapter IV – Sales Tax:

Section 16 - Taxable and exempt goods and services:

16.1 The following goods and services are subject to sales tax:

- a) *all goods imported in to Timor Leste, other than goods imported into Timor Leste that are exempt from import duty under the present law or that are subject to a total or partial exemption under the Customs Code of Timor Leste.*

#### **Schedule IV - Import Duty**

Section 2 - The following goods are exempt from import duty:

- i) *goods not described in previous paragraphs if -*
  - (i) *the goods are imported into Timor Leste other than as personal goods accompanying a passenger; and*
  - (ii) *the import duty that would be imposed on the import if not for this paragraph would be US \$10 or less*

## **9. Procedure Owner**

The owner of this procedure is the **National Director Operations (NDO)**, who is responsible for:

- a) The implementation and standardized application of all the provisions in this procedure, in all Customs areas under his/her control;
- b) Ensuring that officers in the operational areas under his/her control have access to a written copy and training on this procedure;
- c) Ensuring that ASYCUDA World (AW) is available for this process at the locations where it is required;
- d) Ensuring the Manual Acquittal process is only completed for relevant items that cannot be acquitted from the AW Manifest through the submission of a DAU;
- e) Taking corrective measures in case this procedure is not followed strictly, as described in this SOP;
- f) Proposing to the Commissioner any changes or amendments to this SOP when operational circumstances so demand.

## **10. Enforcement and compliance with this Procedure**

This procedure should be enforced by Customs Officials at:

- a) International airports, with cargo reception facilities;
- b) Customs proclaimed sea ports; and
- c) Customs proclaimed land border posts.

## 11. Minimum Documents and other Requirements

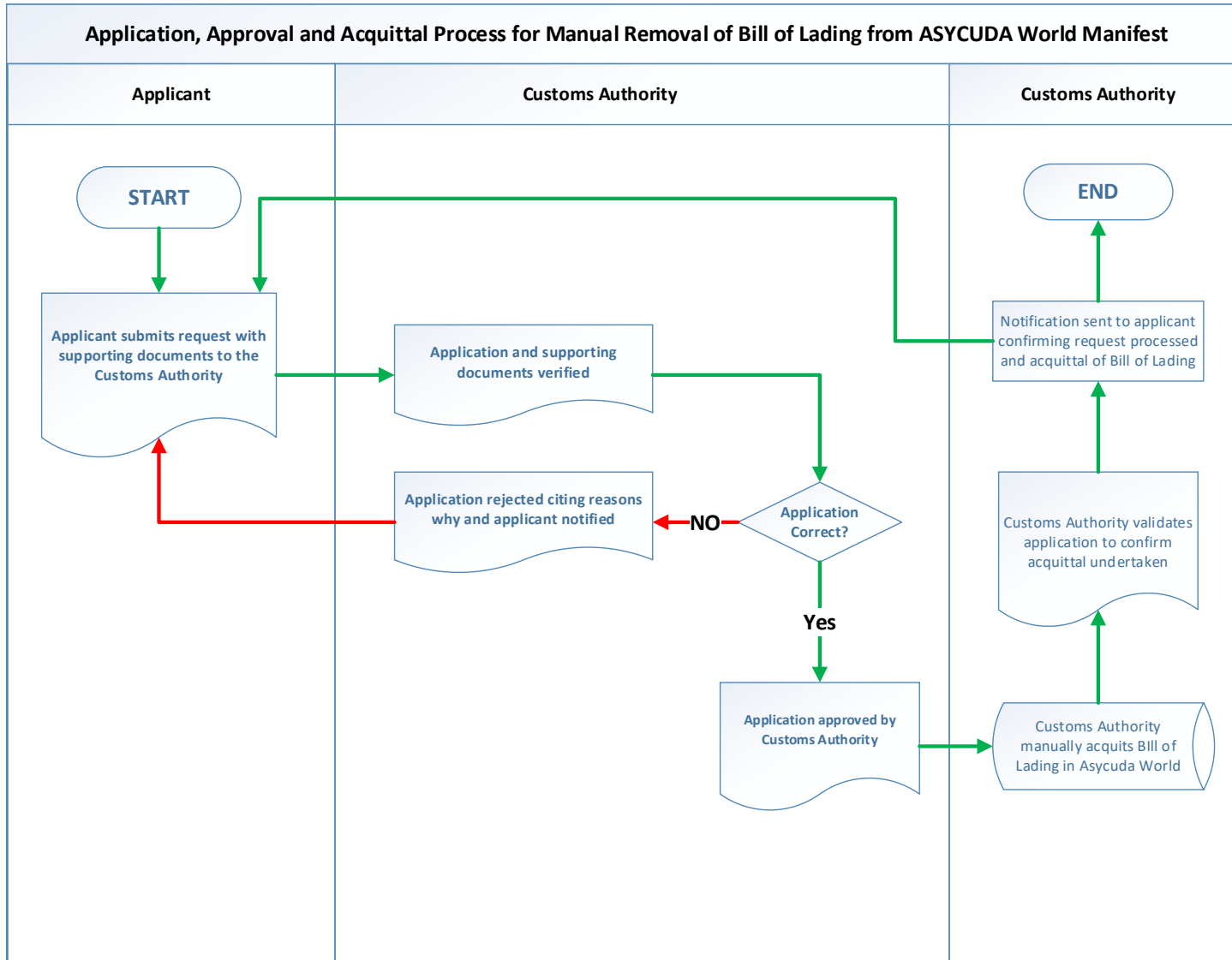
The following documents will be required in all cases:

- a) Completion and submission of the standardized request form available in Asycuda World;
- b) Relevant documentary evidence in support of the application.

## PART B: PROCEDURE DETAILS

12. Process Flowchart
13. Standard Operating Procedure (SOP) Narrative Description
14. Commissioner's Approval, Directives and Dissemination
15. SOP Amendments Record

## 12. Process Flowchart



## 13. SOP Narrative Process Description

### 1. Responsibility to Submit the Request to the Customs Authority:

- a) The relevant Shipping Line, Stevedore Company, Clearing Agent or Importer will be responsible for monitoring all containers and bulk cargo to identify any items outstanding within the manifests on ASYCUDA World. They should then submit the completed Manifest Acquittal Request form to the Customs Authority;
- b) For specific goods such as empty containers or documents using a courier (DHL, FEDEX, TNT) that do not meet the **De Minimis** duty and tax threshold, this process should be incorporated into their procedures so that the request is always submitted shortly after the goods have left the Port or Airport and the Manifest is acquitted in a timely manner after the arrival and release of the goods.
- c) The Customs Authority will monitor and identify any outstanding and/or historic Bill of Lading in the AW system and notify the responsible identity of their responsibility for the acquittal of said outstanding BoL and must submit a request to enable the manifest to be closed.

### 2. Justification for the Request:

The applicant must provide a brief narrative as to why the container is still outstanding in the AW system and why it cannot be acquitted in the normal manner by the submission of a DAU.

### 3. Supporting Information:

Supporting information or documentation must be attached to verify the request as being legitimate.

Examples of this may include:

- a) Copies of the invoice showing description of goods, Customs value and freight charges;
- b) Courier company (FEDEX, DHL, TNT) Airway Bill;
- c) Export references (repositioned empty containers that have been exported with goods or re-exported empty and departed the Customs Territory);
- d) Location of containers (if still empty within the Customs Territory); and
- e) Location of consignment (in the event the goods have been deconsolidated).

### 4. Acceptance:

The request should be submitted to the Customs Authority, who are responsible for checking AW and confirming the items are outstanding on the respective manifest.



## 5. Assessment Process:

The Customs Official responsible for the following process should give appropriate consideration to the application, whether the request meets the criteria for the manual acquittal process and the supporting information and documentation is sufficient, acceptable and legitimate.

## 6. Decision Process – Stages of Processing:

- a) All applications must be submitted utilizing the “Request for Manual Acquittal of Bill of Lading” template (herein referred to as ‘the form’) within the AW system;
- b) A copy of this form is identified at **ANNEX 1**.
- c) Any application received that is not submitted using this form must be rejected by the CA and returned to the applicant advising of the reason why;
- d) Completed applications can be submitted as a hard copy or electronically (email) which must include supporting documents attached to the hard copy or scanned and included in the email;
- e) Upon receipt of a completed form, the designated assessment officer must complete the following steps:
  - **STEP 1**
    - a) Confirm the received application meets the requirements and necessary criteria for this SOP to apply, and includes appropriate supporting documentation;
    - b) The assessing officer should be satisfied that the information provided why the Bill of Lading (BoL) is outstanding, the supporting documents support the request and justify the manual acquittal of the BoL, they should update the form accordingly and then proceed to **STEP 3**;
    - c) In the event that the application does not meet the necessary requirements or needs additional supporting documents, the assessing officer should update the form accordingly and then proceed to **STEP 2**.
  - **STEP 2**
    - a) In the event that the application cannot be verified due to the request not meeting the necessary criteria for manual acquittal, a lack of appropriate information or supporting documentation, the assessment officer should update the form in ‘Part 2 – Reasons for Rejection’;
    - b) The assessing officer must record the reasons why the application does not meet the necessary criteria using the ‘check boxes’ on the form and reject it;

- c) Where appropriate, the assessing officer should also include details of what additional information may be required to finalize the assessment process for the manual acquittal of the BoL using the additional information box;
- d) The updated form should be returned to the applicant;
- e) The applicant can then obtain any further documentation as requested by the assessing officer and re submit a request form with the additional information or documentation.

- **STEP 3**

- a) When the request and supporting documentation has been assessed and has been approved, the Customs Official must manually acquit the associated BoL from the AW system.
- b) The Customs Officer must update the form to confirm this action has been completed and file as necessary.
- c) Confirmation should be sent to the applicant that has submitted the request, to confirm the application was verified and the BoL has been manually acquitted from the AW system.

## **END OF PROCESS**

**14. Commissioner’s Approval, Directives and Dissemination**

By virtue of 9 (1c) of Decree Law 2/2020 that allows the Commissioner to: “*approve the administrative rules and/or instructions necessary for the operation of the Customs Authority, including the application of Customs legislation*”, I hereby:

- a) **Approve** this Standard Operating Procedure (SOP) known as, “**Manual Acquittal of Bill of Lading from the ASYCUDA World Manifest - 2020**”; and
- b) **Direct** that this SOP be communicated to all relevant CA staff, and for all relevant CA staff to implement, apply and enforce all parts of this SOP, as described;
- c) **Direct** that this SOP shall come into effect in \_\_\_\_ (number of days) after the signed date below.

Signed on the.....day of .....2020

.....

*(official Customs seal)*

**Jose Abilio**

Acting Commissioner  
Customs Authority  
Timor Leste

**15. SOP Amendments Record**

Original SOP Approval Date	Version Number	Developer (s) Name
	v.1 (version one)	Richard Simmonds, CRP Customs Expert

**Amendments**

Date Approved by Commissioner	Version Number	Developer (s) name	Reviewer(s) name

**END OF SOP**

## LIST OF ANNEXES

ANNEX 1. Request For Manual Acquittal

## ANNEX 1 – Request For Manual Acquittal

<p><b>CUSTOMS AUTHORITY</b></p> 	<p><b>REQUEST FOR MANUAL ACQUITTAL OF BILL OF LADING</b></p> <p>(To be submitted to the Customs Authority)</p>
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<b>PART 1 - Applicant Details</b>			
<b>Company/Importer:</b>		<b>Contact name:</b>	
<b>Position:</b>		<b>Date:</b>	Click here to enter a date.
<b>Email Address:</b>		<b>Contact Number:</b>	
<b>Consignment Details for a Container or Bulk Cargo Outstanding in Manifest</b>			
<b>Arrival Date:</b>		<b>No of Packages:</b>	
<b>BL Reference:</b>		<b>Vessel/Flight:</b>	
<b>Container No:</b>		<b>Carrier:</b>	
<b>Weight:</b>		<b>CA Office:</b>	
<b>Goods/Item – Description</b>			
<b>Reason(s) For Removal</b>			
<i>You must specify the reason(s) for your request - i.e. empty container, Carnet, etc.</i>			
<b>Supporting Documentation Attached</b>			
<i>You must include sufficient information to support your application</i>			

**PART 2 - Customs Authority use only**

This request to acquit the AW Manifest has been considered, and is hereby:

APPROVED  REJECTED

Reason(s) for Rejection:

Manual Acquittal Process Not Applicable

No Supporting Documentation

Supporting Documentation Incomplete

BL Reference Not Found

Additional Information:

Name:

Position:

Signature:

Date:

[Click here to enter a date.](#)

The Bill of Lading listed within this request has been acquitted in Asycuda World

Validated

Name:

Position:

Signature:

Date:

[Click here to enter a date.](#)