

## ASYCUDA World - Glossary of Terms and Acronyms

**Advanced Arrivals report** is a report of the cargo carried on board a ship or aircraft, together with any other report prescribed by the Comptroller of Customs. It must be submitted to Customs prior to the arrival of the ship or aircraft.

**Advanced Entry** in respect of imported goods is an entry for home consumption for the goods - lodged before they arrive in the Solomon Islands.

**Airway Bill (AWB) or Air Consignment Note** is a receipt issued by an international airline for goods and is used as evidence of the contract of carriage

**Authorised** is an activity authorised by the Comptroller of Customs under the Customs Act

**Apportionment** is the act of apportioning the value or weight on the SAD Valuation Note

**Assessment Notice** is the document generated by the Customs computerised entry processing system, advising an importer of the amount of duties and taxes determined as payable on a particular entry

**Attached Documents** are the supplementary documents that must be produced to Customs in order to process a SAD

**Automatic Capture** is the automatic input of data into a computer system without key punching or typing.

**Bill of Lading** sometimes abbreviated as B/L or BoL is a document issued by a carrier which details a shipment of merchandise and gives title of that shipment to a specified party.

**Bonded Warehouse** is a building or other secured area approved by the Comptroller of Customs in which imported dutiable goods merchandise may be stored without payment of duty for a stipulated period of time (normally 12 months).

**Business** includes any of the following—

- a profession, calling, occupation, trade or undertaking;
- anything done by a person or body in the performance of the duties of an office, or in the exercise of a power, that the person or body has under or because of the Constitution or of a law (including the law of a foreign country);
- anything done by—
  - the Crown in any of its capacities; or
  - the Government; or
  - the government of a foreign country;
  - the Parliament; or
  - a Provincial Council established under the Provincial Government Act 1996; or
  - a council established under the Local Government Act (Cap. 117); or
  - the legislature of a foreign country; or
  - a committee of any of them

whether or not engaged in or carried on for profit and whether or not engaged in or carried on within Solomon Islands;

**Computer** means an electronic device capable of storing and processing information according to a set of instructions.

**Customs** means the Solomon Islands Customs and Excise Division in the Ministry of Finance and Treasury

**Commodity Code** – commonly known as the HS Commodity Code - comprises about 5,000 commodity groups; each identified by a six digit code, arranged in a legal and logical structure and supported by well-defined rules to achieve uniform classification.

**Container** is a standardized resealable transportation box for the carriage of freight.

**Cargo Manifest** includes any document, including a commercial document that lists all cargo to be discharged at a port in the Solomon Islands

**Carrier** is a company that transports goods and/or people by air, land, or sea, in its own or chartered vessels or equipment and is named as the carrier in the contract of carriage.

**Customs Procedure Codes** are used for the completion of the SAD in the ASYCUDA World system. They identify the customs and/or excise regimes to which goods are being entered.

**Consolidator** is a company or individual which groups together orders from different companies into a single shipment

**Consignee** is a party (usually a buyer) named by the consignor (usually a seller) in transportation documents as the party to whose order a consignment will be delivered at the port of destination. The consignee is considered to be the owner of the consignment for the purpose of completing the customs declaration, and for paying duties and taxes. Formal ownership of the consignment, however, transfers to the consignee only upon payment of the seller's invoice in full.

**Consignor** is an individual or company (usually the seller) who delivers a consignment to a carrier for transporting it to a consignee (usually the buyer) named in the transportation documents. Ownership (title) of the goods remains with the consignor until the consignee pays for them in full.

**Country of Origin** is the country where goods were produced. Frequently the country of origin is the same as the country of departure

**Cargo** means goods carried for reward by a carrier under an arrangement between the carrier and the owner or consignor of the goods;

**Central Bank** is the Central Bank of the Solomon Islands;

**Clearing Agents Licence** means a licence issued by the Comptroller of Customs under the Customs Act authorising the holder to provide customs clearing services for reward.

**Commercial Document** is a document that—

- is or forms part of, or at any time was or formed part of, the documents belonging to or kept by a business (including a business that has ceased); and
- was made or recorded in the course of, or for the purposes of, the business;

**Company** Is a body corporate registered or reregistered as a company under the Companies Act 2009; or a body corporate incorporated in a foreign country (whether or not so registered);

**Comptroller** is the person for the time being holding office as, or acting in the office of, Comptroller under the Customs Act;

**Computed Value** means the value determined under the Customs Act and associated Rules and Regulations

**Computer System** includes software

**Customs Duty** means an import or export duty

**Customs Tariff** means the import tariff or export tariff

**Declaration** means the provision of any information whether verbally or written in a document or in electronic form by a person or their agent relating to

- importations, exportations or goods in transit
- the arrival or departure of ships and aircraft
- the arrival or departure of persons

**Degroupage or Deconsolidation** is the act of separating a 'consolidated' (usually containerized) shipment into its original constituent shipments, for delivery to their respective consignees.

**Drop-Down Menu** is a 'menu' that appears on a computer screen when its title is selected and remains on display until dismissed

**Directory** - also called a 'folder' is an organizing unit within a computer's file system for storing and locating files in a hierarchical file system, and includes subdirectories and files.

**Deferred Payment** is the temporary postponement of the payment of an outstanding customs bill or debt.

**Direct Permanent Export** is the permanent export of goods from the Solomon Islands

**Document** includes any of the following:

- Any information in writing relating directly or indirectly to goods which are imported, exported or in transit
- Any declaration in writing required by the Comptroller
- Any electronic document and any material derived therefrom
- A copy or duplicate of a document or any part thereof

**Duty** means any of the following—

- import duty
- export duty
- excise duty

**Duty Liability** means the amount of a liability for import duty, excise duty or export duty, but not a liability for penalty duty;

**Electronic Document** means a document processed and maintained by electronic means

**Electronic Signature** means a signature in electronic form, attached to or logically associated with, information which is used by a signatory to indicate his/her adoption of the content to that information and is –

- linked solely to the signatory
- capable of identifying the signatory
- created using means which the signatory can control
- linked to the information to which it relates in such a manner that any subsequent alteration of the information is revealed

**Extended Procedure Code** is the Customs Procedural Code which must be entered on the SAD to determine the procedure associated with a particular Customs regime.

**e-Document** is the abbreviated term for electronic documents. It is a document that exists only in electronic form such as data stored on a computer, network, backup, archive or other storage media.

**Excise** is a tax levied on certain goods and commodities produced or sold within a country.

**Excisable products** are products on which excise duty is levied. They include various consumer goods including fuel (e.g. petrol, diesel and LPG), alcoholic drinks (e.g. beer and wine) and tobacco products.

**Exporter** is the seller of goods based in the Solomon Islands

**Exchange Rate** is the rate used to convert an amount from a currency to the Solomon Islands currency, based on the conversion rate published by the Central Bank.

**Entry** in relation to the importation or exportation of cargo means a declaration made by an importer, exporter or agent for the clearance of goods from Customs control

**Entered goods** are entered when information, whether or not it is correct, about all the matters prescribed for the relevant kind of entry has been given to Customs. Goods may be entered for—

- Home consumption
- Warehousing
- Transshipment
- Export

**Entry Bundle** comprises the SAD, together with any other attached documents

**Excisable Goods** means goods on which an Excise duty is imposed

**Excise duty** means a duty imposed on excisable goods

**Excise Manufacturer's Licence** is a licence issued to a company or individual for the manufacture of excisable goods

**Export** means the shipping of goods out of the port of a country.

**Export Duty** means a duty imposed on exported goods

**Export Tariff** means the tariff as described the Customs Act in relation to export duty;

**Exporter** in relation to goods, means an individual or company by or for whom the goods are exported

**File** – sometimes called a Directory or sub-directory –

**Field** – is a physical structure in a form, file or database that holds data.

**Finder Facility** is a facility available in the ASYCUDA system to find specific information relating to a SAD, Manifest, Receipt, etc.

**General Segment** is the segment on the Manifest which:

- Identifies the Manifest
- Summarises the quantities included in the manifest
- Provides details of the mode of transport and
- Details the information about the place of arrival/departure

**Goods Clearance is the authority granted by customs** to imported goods so that they can enter the country or to exported goods so that they can leave the country.

**Gross Mass** sometimes referred to as Gross Weight is defined as the total weight, including packaging, etc.

**Goods Tax** is a tax imposed by the Goods Tax Act (Cap. 122)

**Government Warehouse** is a place or premises designated by the Customs Act as a Government warehouse

**Home Consumption** is the customs regime associated with imported goods entering the domestic market after all statutory obligations, including the payment of duties and taxes, have been complied with.

**House Bill** is a Bill of Lading issued by a freight forwarder on receipt of goods from a shipper agreeing for delivery at their destination.

**HS Tariff** is the Tariff currently utilised by SICED and is available in the ASYCUDA system

**Icon** also known as a **computer icon** is a pictogram displayed on a computer screen in order to help the user navigate the computer system or mobile device.

**Importation** is the act of bringing goods into the Solomon Islands from a foreign country.

**Import** in relation to goods, means to bring goods into the Solomon Islands

**Import Duty** is a duty imposed by Customs on goods imported into the Solomon Islands

**Import Tariff** means the tariff as described in the Customs Act relating to import duty;

**Importer** in relation to goods is a person by or for whom the goods are imported or a person who is or becomes—

- the owner of; or
- is entitled to possession of, or beneficially interested in the goods at the time when the goods are imported into Solomon Islands

**International Journey** means a journey from a place outside the Solomon Islands to a place within the Solomon Islands (including to a place in the territorial sea) or from a place in the Solomon Islands to a place outside the Solomon Islands or between places outside Solomon Islands;

**Inwards Duty Free Shop** is a duty free shop which is licensed under the Customs Act for the sale of duty free goods at import

**In Ballast**, in relation to a vessel, means the carriage of heavy material (e.g. water, rocks, etc.) to improve stability or maintain proper trim

**Log in** means to access the ASYCUDA World system using a unique user name and password.

**Log out** means to exit the ASYCUDA World system

**Laden** means loaded

**Licensed Manufacturer** means a person or company holding an excise manufacturer's licence authorising the manufacture or production of excisable goods of a specified kind;

**MSG Trade Agreement** means the Trade Agreement among the Melanesian Spearhead Group Countries

**MSG Trade Agreement Country** means each country that is a party to the MSG Trade Agreement.

**Master Bill** is a Bill of Lading issued by the main carrier of the goods on receipt of the goods from a freight forwarder for delivery to a destination as per agreed terms.

**Mailbox** is the facility within the ASYCUDA system for receiving and sending messages. It must be cleaned EVERY DAY before leaving your computer.

**Manual Capture** is the input of data into a computer system manually (i.e. by hand)

**Mandatory** in relation to the completion of the Manifest or SAD in AW means the data that **must be** input or is automatically generated by the system.

**Market Value** is the value of log products provided by the Ministry of Forestry and Agriculture on a quarterly basis.

**Mode of Transport** is the means by which a shipment is moved from point 'A' to point 'B' such as by air, road, rail, etc.

**Net Mass or net weight** refers to the weight of the product alone, discounting the weight of its container or packaging

**Non-Statutory Exemptions** are exemptions of Customs Duty and/or Goods Tax granted by the Exemptions Committee

**Occasional Importer or Consignee** is an individual or company to whom goods or merchandise is occasionally consigned.

**Office Code** is the unique code used in the ASYCUDA World system for each Customs office in the Solomon Islands

**Office of Entry** is the office where goods arrive in the Solomon Islands

**Office of Exit** is the office where goods leave the Solomon Islands

**Office of Lodgement** is the office where declarations are received and processed

**Optional** in relation to the completion of the Manifest or SAD in AW means the data that may be input to the system if the specific information is known.

**Outwards Duty Free Shop** means premises licensed under the Customs Act for the sale of duty free goods at export

**Prohibited** in relation to the completion of the Manifest or SAD in AW means the data is not required.

**Preference** is often used to describe trade agreements between countries whereby importers and exporters pay less or no customs duty or Goods Tax on certain goods traded between those countries.

**Reference Table** In the context of database design is a **table** into which a set of possible values of a certain field data type are inserted

**Registered User** is an individual or company approved by the Comptroller of Customs to use the ASYCUDA World Systems

**Receipt** is the document issued by the ASYCUDA World system acknowledging the receipt of a sum of money by way of revenue and/or fees collected by SICED on behalf of the Ministry of Finance and Treasury.

**Release Order** is a certificate of import or export generated by the ASYCUDA World system which confirms that duties and taxes have been paid on a declaration.

**Re-importation** is the act of importing goods back into the country of exportation.

**Re-exportation** is the act of exporting goods back to the country from where they were imported.

**Registered User** of an approved computer system means an individual or company registered under the Customs Act as a user of the ASYCUDA system

**Statistical Value** for exports means the value of goods at the time when and place where they leave the Solomon Islands. It is based on the value of the goods, i.e.: – in the case of sale or purchase, the statistical value is based on the invoiced amount for the goods; – in other cases, the statistical value is based on the amount which would have been invoiced in the event of sale or purchase. The statistical value for imports means the value of goods at the time when and place where they enter the Solomon Islands.

**Short Landed** refers to manifested goods, which have not been discharged at a specified port.

**Shipping/Airline Agents** are agents who act on behalf of a carrier (i.e. Airline or Shipping Co.)

**Statutory Exemption** is an exemption of Customs Duty and/or Goods Tax granted by the appropriate legislation

**Supplementary Units** is a quantitative unit other than net mass, which is required under a particular commodity in the Customs Tariff

**Splitting** is the process of splitting a 'single' Bill containing two different products packed into a single crate in order to identify the two different products with their own weight, type of package, etc.

**Shipping Agent** for a ship, means a person or company appointed by the captain or operator of a ship to be the ship's agent, whose appointment has been notified to Customs;

**Statutory Body** includes a body corporate established for a public purpose by a written law of Solomon Islands or a State owned enterprise under the State Owned Enterprises Act 2007;

**TAB** is a label on the ASYCUDA system for accessing specific information, e.g. Tab Att. Doc is the TAB used to access a list of the codes associated with the Attached Documents

**Tax Identification Number** is a unique number issued by the Inland Revenue Division of the Ministry of Finance and Treasury is a company, importer, exporter or agent identifier in the customs automated declaration processing system

**Temporary Importation** is a customs procedure under which certain goods can be brought into the Solomon Islands temporarily and conditionally relieved from the payment of import duties and taxes. The goods must be imported for a specific purpose and intended for exportation within a permitted period.

**Temporary Exportation** relates to goods that are temporarily removed from and subsequently re-enter the Solomon Islands to be assigned a new customs-approved treatment.



**Transaction Value** is defined as the price actually paid or payable by the seller, for goods being imported, into the Solomon Islands

**Transit or Customs transit** is defined as a Customs procedure under which goods are transported under Customs control from one Customs office to another. The definition includes national transit (i.e. transport between departure and destination offices within the same country or international customs which is defined as the transport of goods across one or more countries under a bi-lateral or multi-lateral agreement.

**Transshipment** is the transfer of a shipment of goods from one carrier, or more commonly, from one vessel or aircraft to another

**Tariff Classification** means—

- for imported goods—the classification of the goods according to the import tariff; and
- for goods for export—the classification of the goods according to the export tariff; and
- for excisable goods—the classification of the goods according to the excise tariff;

**Unique User Reference Number** is an identifying number issued by the Comptroller of Customs to a registered user of the ASYCUDA World system.

**Unpaid Declaration** is a declaration that has been assessed in the ASYCUDA system but which remains unpaid.

**User Profile** is a facility available to users of the ASYCUDA World system to ‘customize’ their preferred profile, including password, language, appearance, etc.

**Validate** means to check or prove the validity or accuracy of the information provided

**Valuation Note** in the mechanism in the ASYCUDA World system for inputting the invoice value of the goods declared, together with other information including the total freight, insurance and other charges associated with the consignment. The system will automatically apportion these costs when two or more items are declared.

**Verify** means to make sure or demonstrate that the information (data) input into the ASYCUDA World system is true, accurate, or justified.

**Volume** is the volume of manifested goods expressed in cubic meters

**Voyage Number** is a unique number assigned by the principal carrier or agent, to a ship, which intends to transport goods along an existing trade route

**Warehouse Licence** is a licence issued by the Comptroller of Customs to operate a bonded warehouse facility or Duty Free Shop.

**Waybill** is a Bill of Lading (BOL) or Airway Bill (AWB)

**Writing** includes electronically generated information or data which is accessible and capable of retention for subsequent reference

## **Acronyms**

**ASYCUDA** – Automated System for Customs Data

**AW** - ASYCUDA World

**AWB** – Air Way Bill

**BOL** – Bill of Lading

**CCE** – Comptroller of Customs and Excise

**CD** – Customs Duty

**CIF** - Cost, Insurance, Freight

**COO** – Country of Origin

**CPC** – Customs Procedure Code

**DDPP** - Detailed Declaration Processing Path

**DFS** – Duty Free Shop

**FCL** – Full Container Load

**GT** – Goods Tax

**HS** – Harmonized System (Tariff)

**LCL** – Less than Container Load

**MSG** – Melanesian Spearhead Group

**SAD** - Single Administrative Document or Declaration

**SICED** – Solomon Islands Customs and Excise Division

**TIN** – Tax Identification Number

**XML** – Extensible Mark-up Language