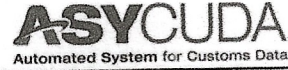




Standard Operating Procedures



Import Declaration Submission	
For External Use	
Purpose	This SOP ensures that all imports, temporary imports, and re-imports are submitted and are received in accordance with FSM Customs and Tax legislation. It also ensures the accuracy of the information provided, thereby assuring the collection of all duties and taxes payable.
Scope	This procedure applies to all importers or their representatives in the clearance of imported cargo under the various import procedures.
Process Owner	Customs and Tax Administration Customs Manager
Legislation	Customs Act – Title 54 Chapter 2 Sections 221, 222, 223, 231, 234, 235, 237, 238, 239, 241, 253, and 270 and related regulations.
Minimum Required Documents	Commercial invoice Bill of Lading or Airway Bill Import permits, where applicable Concessions, where applicable
Procedure	Importers or their representatives <ol style="list-style-type: none"> I. Capture the Single Administrative Document (SAD) information into ASYCUDAWorld system. They must ensure that all the documents required are attached to the system wherever applicable. II. Assess the SAD (this operation corresponds to the submission of the declaration to the Customs and Tax Administration) and proceed to the payment of the duties calculated. III. If SAD is selected for inspection, an inspection notice will be issued. The importers or their representatives must wait for customs officers to authorize release of goods. IV. If SAD is not selected for inspection a release order will be issued.
Monitoring	<ol style="list-style-type: none"> 1. Customs Manager, Field Office Managers, and Customs Officers must ensure that this procedure is acknowledged and followed. 2. If there's a need to update and amend this procedure, the aforementioned are responsible for it. 3. Customs will gather information for the purpose of intelligence and risk management.

Declaration Submission – External

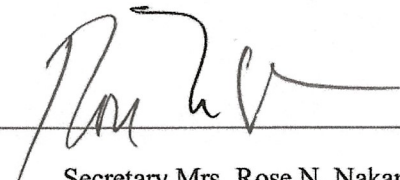


ASYCUDA
Automated System for Customs Data

Standard Operating Procedures

	4. Customs officers will conduct post clearance audits to ensure compliance is maintained.
Corrective Actions	<ol style="list-style-type: none"> 1. Customs will make necessary changes after consultation with the importers or their representatives if needed. 2. If any discrepancies are found during inspection of the consignment, Customs will take necessary action according to the law. 3. Failure to comply with this procedure, the matter will be brought to the Secretary of Finance and Administration to determine whether to involve the Department of Justice (DOJ).

Date: 1/22/24



Secretary Mrs. Rose N. Nakanaga

Department of Finance & Administration

Declaration Submission – External