

Export Procedure

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Sri Lanka Customs
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Overview

- What is an export..?
- Registration / Permits / License
- Export procedure
- Export Facilitation Center and its activities



What is an Export?



- Supply of any goods to a destination outside Sri Lanka



Main actors in international trade

- Importer
- Exporter
- Logistic companies (Shipping agents/Transport providers)
- Freight forwarders
- Banks
- Monitoring and regulating authorities



Exporter Registrations

- IRD - Tax Payer Identification Number (TIN) and Value Added Tax (VAT) certificate
- EDB - Registration Certificate
- Customs - As an exporter



Commodity Registrations

- Tea and related products - Sri Lanka Tea Board
- Coconuts and related products - CDA
- Rubber and related products - Dept. of Rubber Dev.
- Gem and Jewelry - NGJA



Licenses / Permits



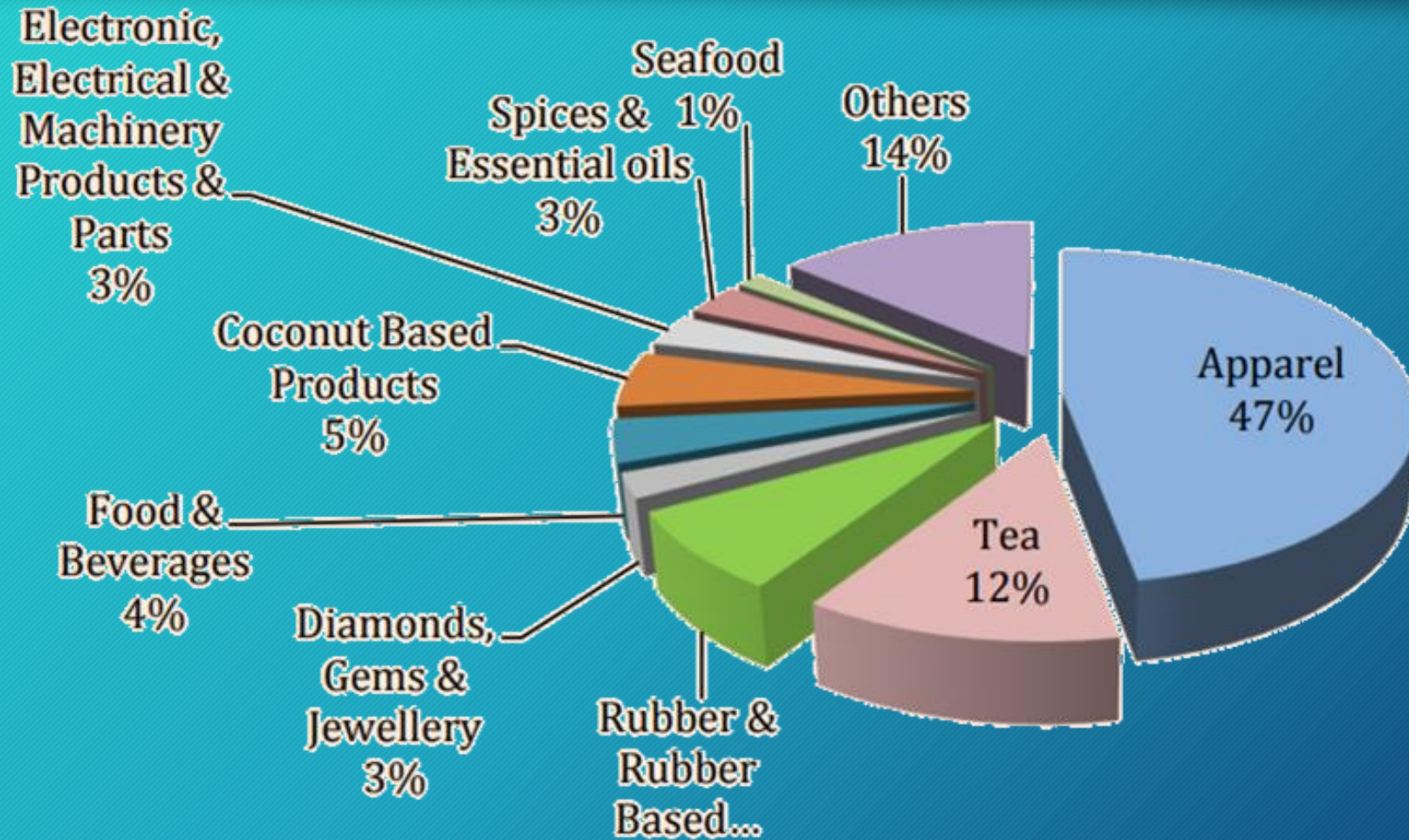
- Animals (Dead or alive), parts, products, thereof
 - Plants, parts, products, thereof
 - Ornamental Fish, Lobster, Chank, Sea Cucumber etc..
 - Antiques, Cultural Property, Replicas
 - Minerals (Raw or Semi finished)
 - Planting materials
 - In addition
 - CITES Permits - Wildlife
- Wildlife
 - Forest, Wildlife
 - Fisheries
 - Archaeology
 - GSMB
 - DOA

Certificates required

- Health certificate - DAPH
- Phytosanitary certificate - DOA (NPQS)
- Fumigation certificate - DOA (NPQS)
- Certificate of Origin - Chamber of Commerce
- Quality certificates - SLSI / Private service providers



Composition of Exports



Export Tariff



- Limited range of goods attract tariffs on the value or the quantity of the goods such as,
 - Customs duty
 - Royalties
 - Export CESS
 - EDB CESS
 - Tea Board CESS
 - Rubber Development CESS
 - Coconut Development CESS



Free Trade Agreements

- Preferential access to agreed products
- By means of reducing tariff and non-tariff barriers
- Favorable for increased exports
- Criteria - Goods originated or transformed and value added in Sri Lanka (Certificate of Origin)



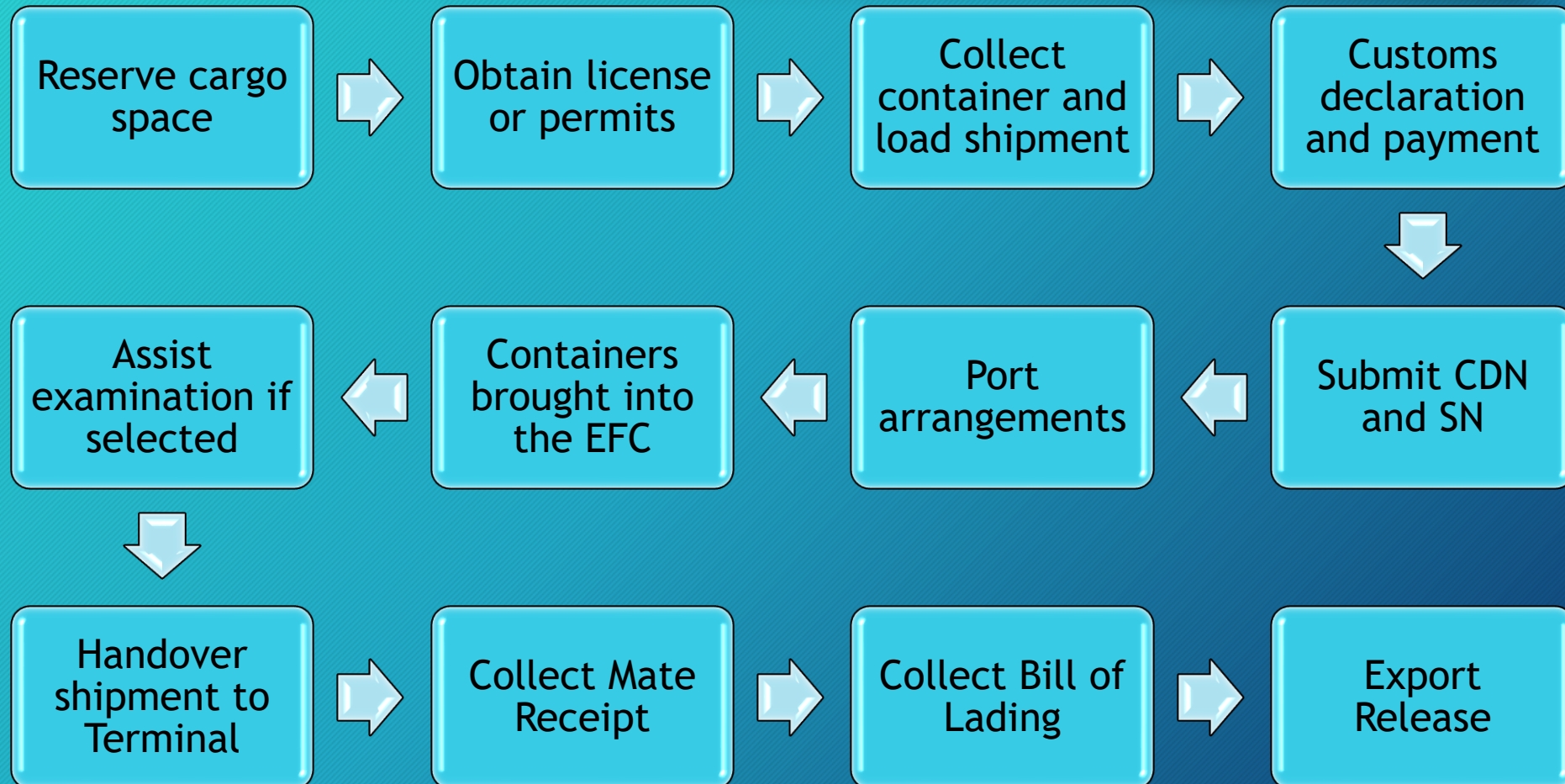
Customs Declaration



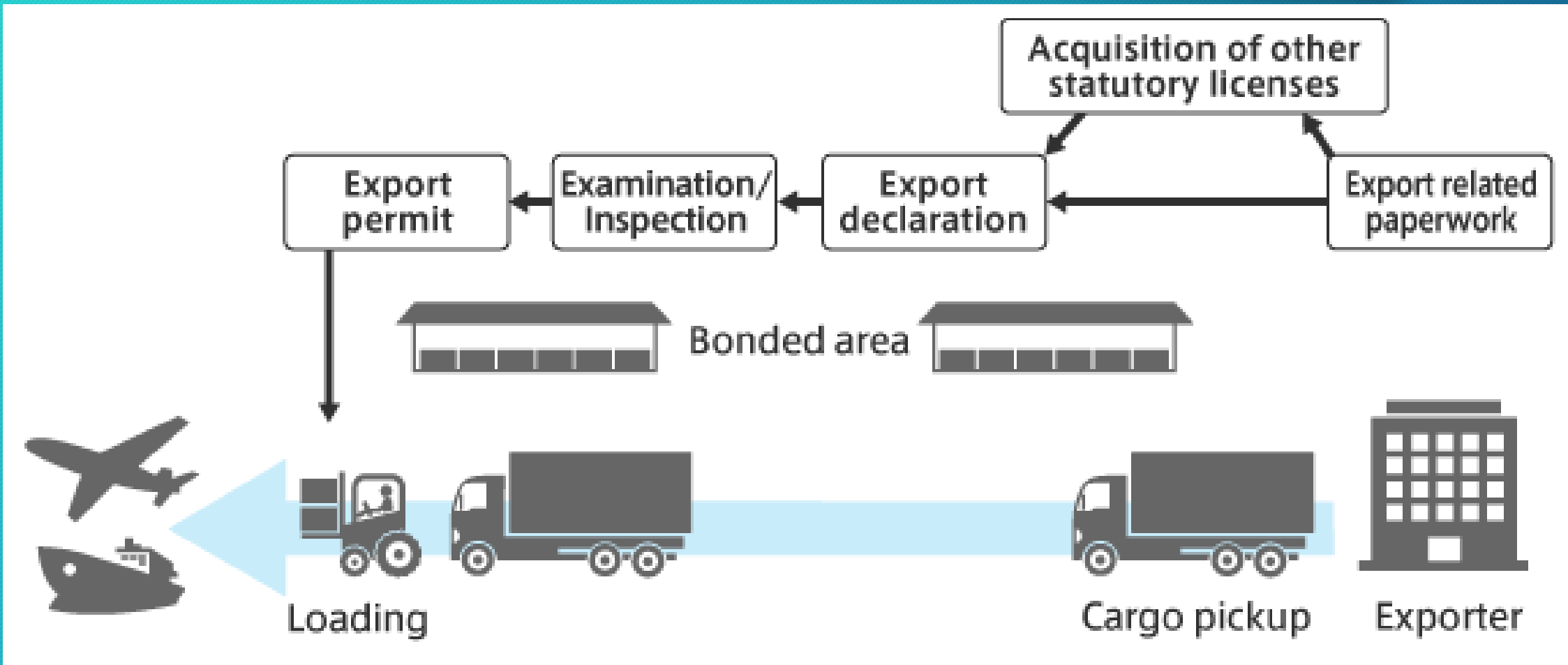
- A declaration to Customs shall be made for every export (Form 53)
- Information should be accurate
- Supported with Commercial Invoice/ PL / Permits / Licenses / Certificates
- Inaccurate information could be deemed a false declaration leading to penal sanctions



From Factory to the Ship...



The big picture



The Export Procedure



How to make Customs Declaration..?

- Submit a Customs Declaration (CUSDEC) through a Customs House Agent once the export shipment is ready
- Can do it electronically through ASYCUDA World
- Exporter should register with Customs



When to submit..?

- Obviously before the export
- Export should effect within 30 days from the registration of the CUSDEC

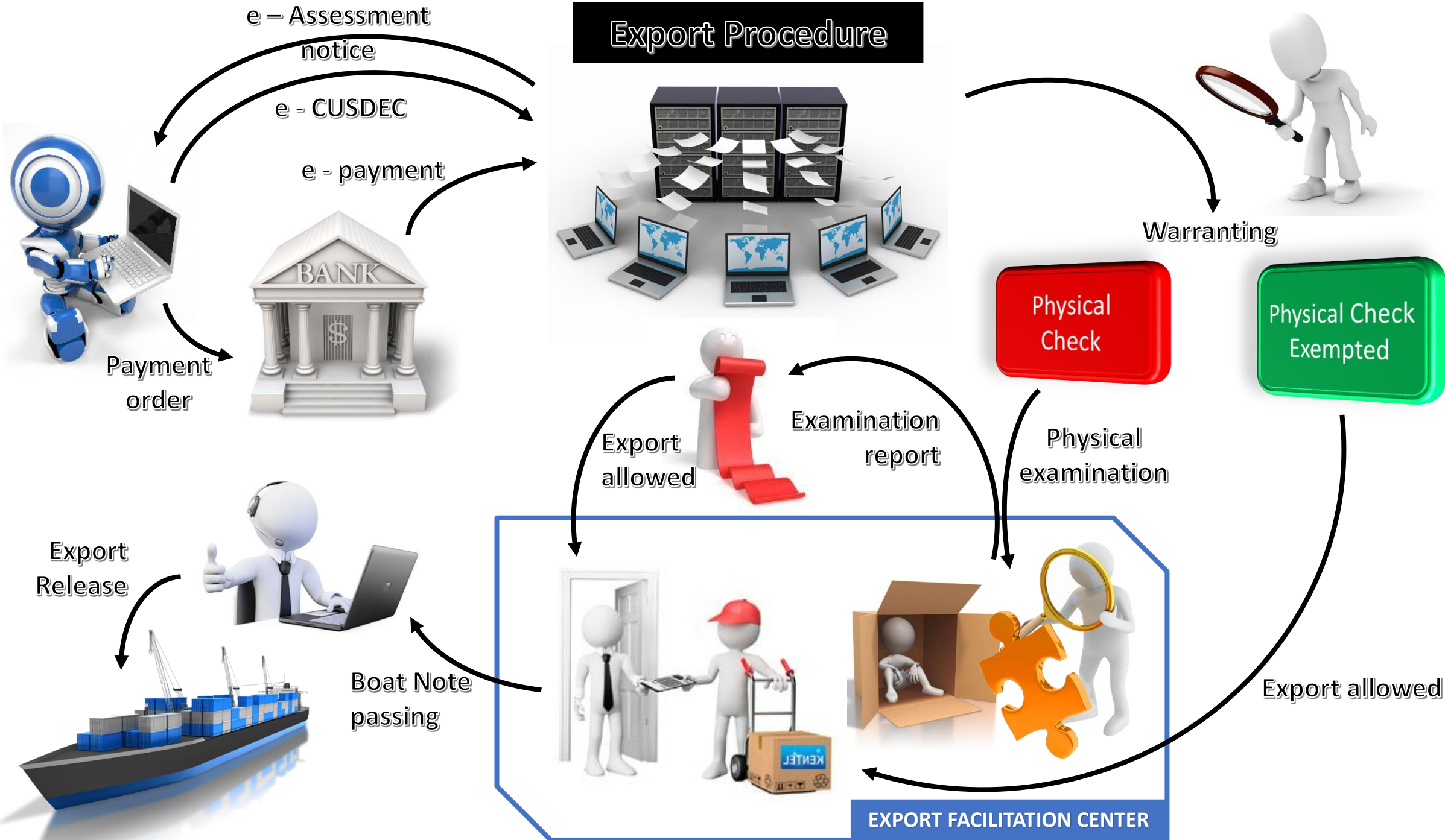


Where to process CUSDEC..?

- CBEX1 - FCL, LCL and Air Cargo
- EFC - FCL and some times LCL
- KTEX1 - Air Cargo
- BOI



Export Procedure



Procedure at Export Facilitation Center



EFC activities



- 24 x 7 facility
- Each container should accompany an In-Gate pass and CDN to the In Gate
- If the container is selected for examination - diverted to examination area
- Otherwise - directed to CDN Acknowledgement (Drive through)
- If everything is in order, CDN will be “Acknowledge” and container will be permitted to exit EFC



Amendments

- Amendments to CUSDEC and CDN allowed on a payment of a penalty
- DDC should approve the amendment
- Penalty amount depend upon the type of amendment



Boat Note passing (Shipping note)

- SLPA authorized Shipping notes Acknowledge CDNs and Security copy of the CUSDEC should produced to Boat Note office
- If short shipped - necessary endorsement needed
- If documents and Panel examination endorsement are in order - “Export release” done in ASYCUDA World



Shut out cargo

- DDC's approval is needed
- CDN and CUSDEC to be submitted to EFC Customs



Important points...

- Selection of containers for examination made only when all containers in a shipment are brought into the yard (element of surprise)
- Selectivity criteria will be based on Risk management protocol
- E-Warranting will not be done if required license are not available
- Reputed exporters can enjoy the Green Chanel facility (no examination)
- Only the containers having “Acknowledge” CDNs are allowed to enter the port



Important points contd...

- Exporters can obtain yard operators services for CUSDEC and CDN processing and passing Boat Notes and Export release
- Export releasing done after receiving duly signed Mate receipts to the Boat Note office



Export release

- VAT refunds
- Accurate statistics
- Duty rebate claims
- Setting off liabilities under TIEP
- Export Development Reward schemes



Free Re-importation Certificate (FRIC)



- Export items on bring back basis (Repair and return, Exhibitions, Media equipment etc.)
- Can be cleared without paying import duty
- FRIC should be obtained before export from Export Office at Customs Headquarters



Look-back

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Thank you...!

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