



GOVERNMENT OF SAINT LUCIA  
MINISTRY OF FINANCE  
CUSTOMS & EXCISE DEPARTMENT

## NOTICE No. 15 of 2012

### Overview of the new CED VAT Enforcement Verification Procedures

Please be informed that the Customs Department (CED) new Export Verification procedures will be implemented on October 2012 in support of VAT.

It is imperative that all registered businesses (taxpayers) become familiar with these procedures. Taxpayers who export goods can claim any VAT paid on inputs utilised in the supply of goods or services that are subsequently exported.

Taxpayers claiming VAT on goods that are exported will be given a refund once the Comptroller of Inland Revenue Department (CIRD) is satisfied that the goods in question were exported in keeping with the requirements of the Customs laws. Further, the Customs Department must certify that the goods were exported.

The detailed CED VAT Export Verification procedures are outlined in a document posted on the CED Website – [customs.gov.lc](http://customs.gov.lc)

Exporters /taxpayers should review these procedures carefully and if there are any questions please contact the Supervisor Export Verification Unit at 468-4820.

Please be guided accordingly.

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Herman St. Helen  
Comptroller of Customs

September 2012

## **Value Added Tax (VAT) Export Procedures for Registered Businesses**

### **Notice of intent to export**

Any taxpayer who has the intent to export goods must contact the CED prior to the actual packing and subsequent shipment of the goods. The taxpayer must submit a "Notice of intent to export" form to the Export Verification Unit (EVU) of the CED at least 48 hours prior to the packing operations. The notice shall include reference to the Customs declaration, invoices and the Bill of Lading corresponding to the goods to be exported. Additionally, in the case of locally manufactured goods qualifying for origin status, the requisite application for a Certificate of Origin will be attached.

The exporter will be informed on the need for and time of inspection within 24 hours of the notification. In the event that a physical presence has been determined to be necessary the CED shall within so indicate within that 24 hour period. The response from the CED shall clearly indicate the expectations and procedures to be complied with. These include the taking of samples and the review of the manufacturing processes utilised. The CED commits to apply risk management in exercising its authority under the relevant laws. If the goods are to be loaded in an FCL container the officer will supervise the container packing and seal the container.

Notwithstanding the foregoing, the export of small shipments will be accommodated at the port of export within acceptable parameters. These include the presentation of the goods within sufficient time to allow for the verification of the contents of the unsealed packages prior to loading. The officer present will seal the packages prior to shipment or placement in an export (LCL) container.

### **Process**

The supervisory process at the exporter's premises will be carried out under the conditions stipulated in the response portion of the "Notice of intent to export" form. This may include the drawing of samples. The attending officer will verify that the goods entered on the declaration conform in all aspects by conducting a physical examination. On completion of the exercise the packages or container will be sealed and the details of the process including the seal and container information will be recorded on the export declaration. The exporter can then move the shipment to the port of export or allow the shipper to make arrangements for their movement.

### **Shipment**

At the port of export it will be the responsibility of the shipper to ensure that a customs official is present to oversee the process of loading and shipment. The Customs official will be presented with the sealed packages or container and the relevant export declaration. The official will verify that the customs seals on the packages or container are intact. Remember that small shipments may be brought directly to the port of export for examination and subsequent certification of shipment.

## **Certificate of Shipment**

The most important part of the entire process is the confirming that the loading of verified goods on a carrier for export has been observed by a customs official, that the master has accepted these goods, and these goods have been recorded on the carrier's export manifest.

This process referred to as the Certification of Shipment is to be recorded in the inspection act within Asycuda World by the Customs officer. The shipper will be provided with a signed hard copy of the declaration for the exporter's records.

### **Summary**

These procedures are to take effect after the implementation of the VAT. In an effort to respond promptly to requests, the use of information technology will be maximised relating to the submission of the "Notice of intent to export" and the CED response. Additionally the taxpayer is advised to schedule inspections to deal with as many shipments as possible in one visit. References to a 24 hour period shall be interpreted as one (1) working day and the exporter requiring services outside of normal working hours shall be responsible for the transport of officials and any overtime or other expenses which may arise.

Herman St. Helen  
Comptroller of Customs