



**EXTERNAL TARIFF MAUNAL FOR THE
NATIONAL TEAM 2017 JULY**

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INTEGRATED TARIFF

Overview

ASYCUDAWorld contains International Standard Data elements (ISO data elements) and an integrated Customs tariff, which are transparent and equitable to all users.

The full integrated ASYCUDA Tariff is a vital part of the system. It is comprised of many features that enable the users to have fully control when classifying using the national tariff. These features are subsequently explained in the sections below.

For each commodity, it displays all the duties and taxes that are applied to the goods; it enables the user to compare calculations between commodities to choose the best available rate; it displays notes of the section, chapter and the individual commodity. All of this information may be viewed by the user and is used by the computer to calculate the assessment. The Tariff may be viewed by users with the appropriate pre-defined rights. A consultation facility is included, which enables users to calculate the appropriate duties on commodities of differing values and quantities.

The integrated Tariff Menu in ASYCUDA is divided into several menus which cater for different functions. These menus include Commodity Codes, Other Taxation components, Tariff components. Each of these menus will be described to enable users understand their functions.

Tariff Management

The Tariff nomenclature contains the **standard 21 Sections and 97 chapters with the possibility to add 2 more chapters responding to national requirements**. The SACU Tariff to which Swaziland accents, contains 22 Sections and 99 chapters of which

one chapter 77 is the standard blank chapter according to the WCO Standards.

As we will see later in this section, when a query request is issued the result is displayed in a triple-pane screen as shown in Figure 28 below.

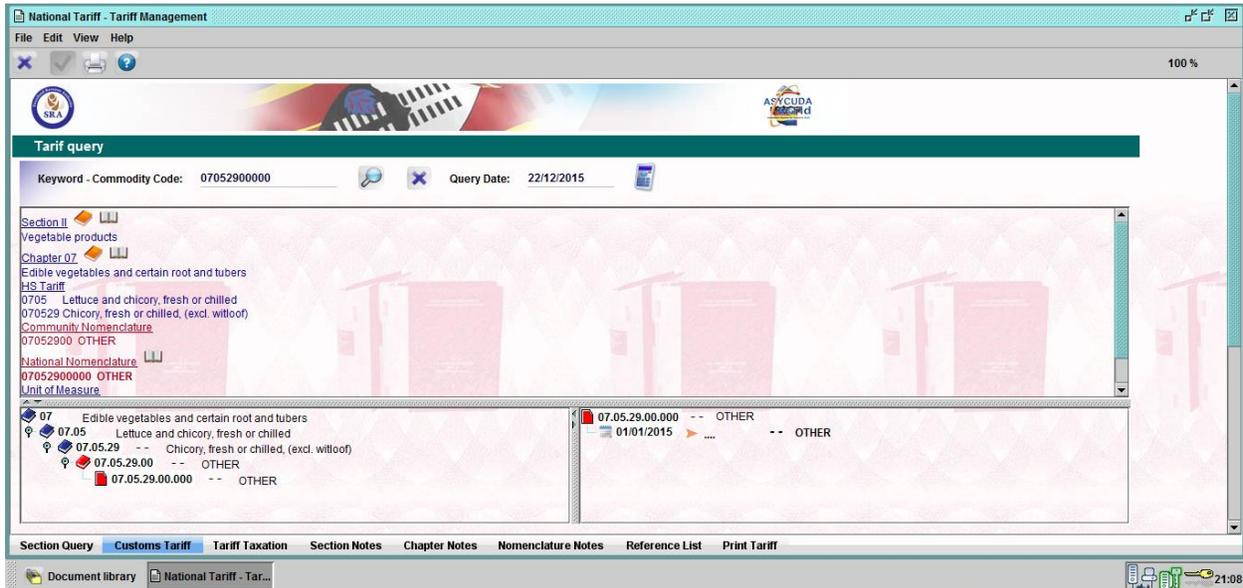


Figure 28: Tariff Structure

The upper pane displays section, chapter, HS code and text in addition to auxiliary information such as the unit of measure/supplementary unit. Section and chapter notes can be seen by clicking the blue icons in front of Section and Chapter respectively; Pane 2 in the bottom left shows a hierarchical tree until the desired commodity code and text are reached while Pane 3 in the bottom right shows more details such as a historical update track. The hierarchy and the length of codes are as follows:

- ❖ Section contains 2 digits in Roman Numerals
- ❖ Chapter contains 2 digits
- ❖ Tariff heading contains 4 digits
- ❖ HSCode contains 6 digits and
- ❖ National Commodity Code contains an 11-digit unique code for each commodity.

Harmonized System Tariff

This function is used to manage the Tariff from the chapter level which is 2 digits to the HSCode level which is 6 digits. This implies that a chapter can be split into a heading and a heading split into an HSCode using this function. Furthermore, the system allows the user to add or remove further HS headings to the two digit chapter code and to add or remove further sub-headings to the four digit heading code. To access this menu, the user will click on ASYCUDA > Integrated Tariff > Commodity codes, right click on Harmonized System Tariff and click on Tariff HS Management as shown in **figure 29** below.

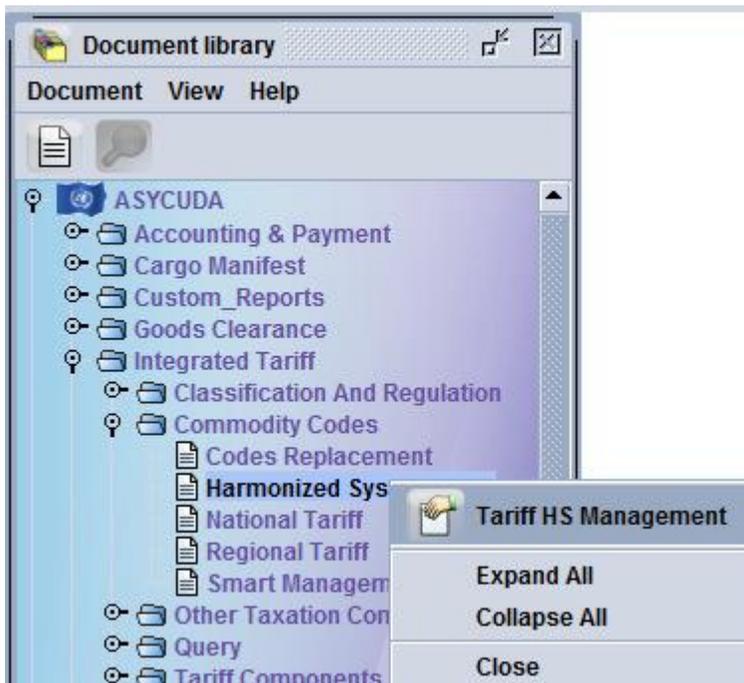


Figure 29: Path to Harmonized System Tariff

When this sub-menu is clicked, a new window will appear as shown in **figure 30** below displaying four main tabs namely Sections, Customs Tariff, Reference List and Print Tariff. **Figures 31 to 33** display the individual tabs alongside the sections tab.

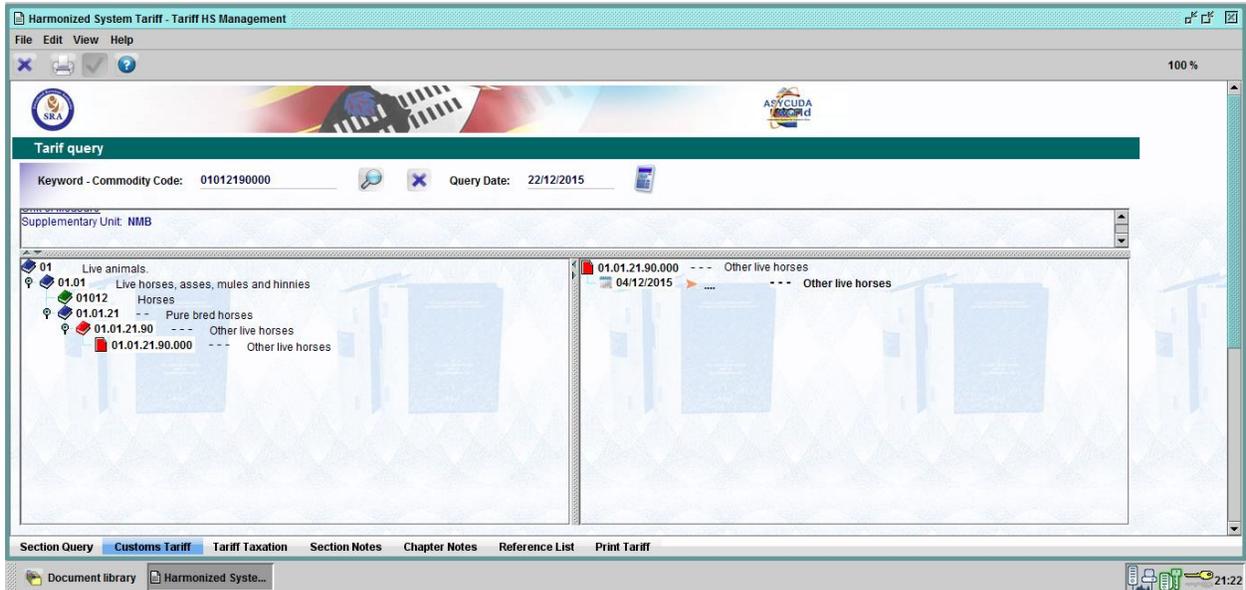


Figure 30: Harmonized System Tariff window-Section Tab

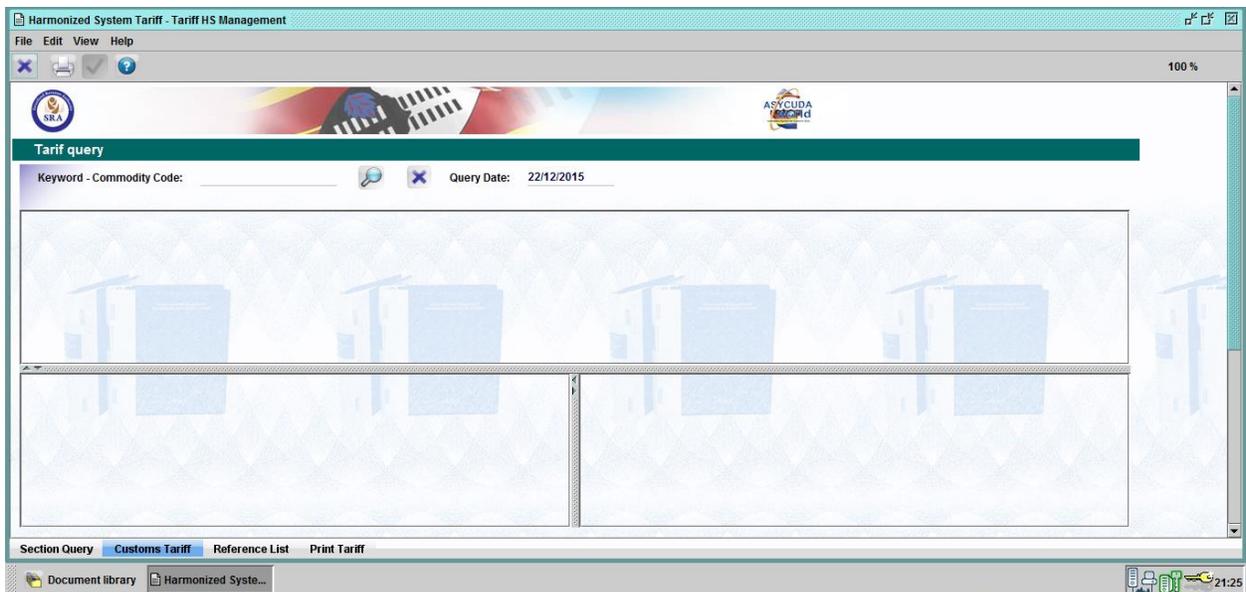


Figure 31: Harmonized System Tariff window-Customs Tariff Tab

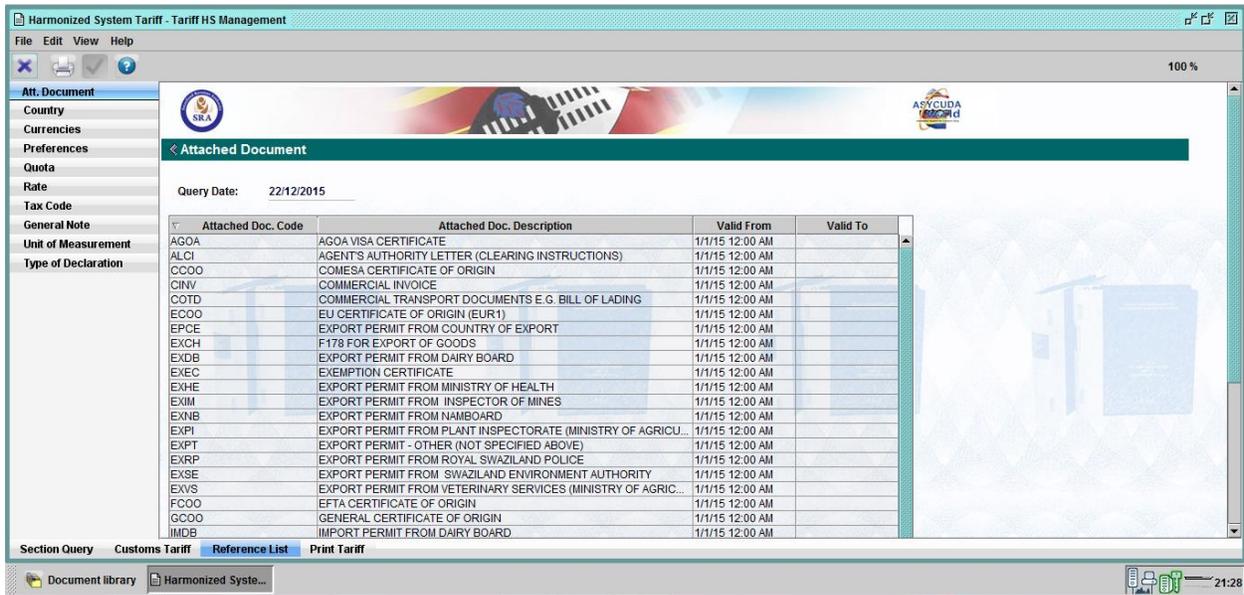


Figure 32: Harmonized System Tariff window-Reference List Tab

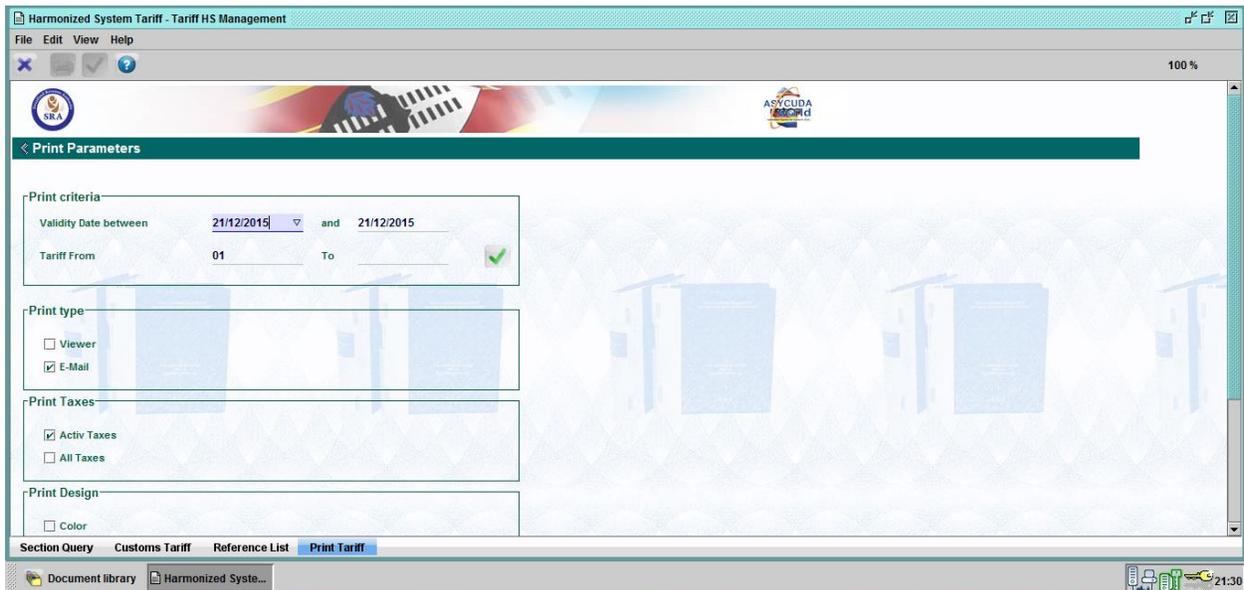
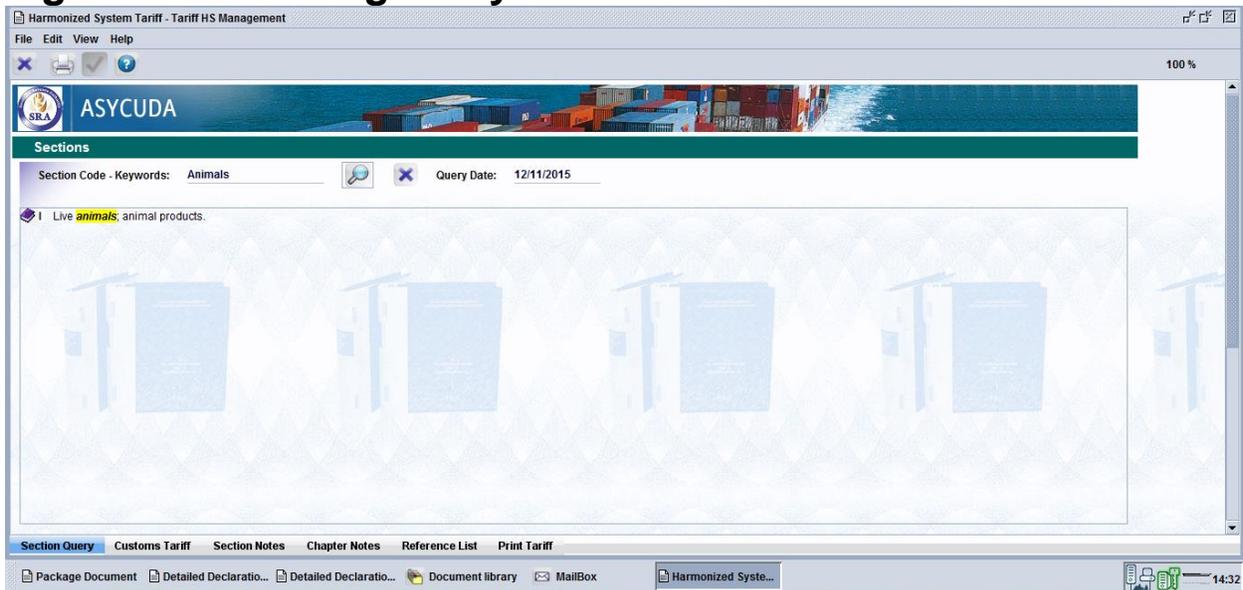


Figure 33: Harmonized System Tariff Window-Print Tariff Tab

The section tab allows the user to query the system for all the 22 sections as defined in the SACU Regional Tariff. A user can use keywords to search for a section or he can use a specific section

number or not specify any in order to list all sections. When a keyword is used and the search button (Magnifying glass) is clicked, the sections for which that keyword applies will be displayed as shown in figure 34 below.

Figure 34: Using Keywords to search for a Section



On the other hand, if a section number is used, the particular section that has been queried will be displayed. Take note that each section has a list of chapters under it and therefore searching by section number will display all the chapters belonging to the section as shown in figure 35 below. If a user clicks on each blue book which represents the chapter in this case, the 3 pane display screen will appear and automatically this would take the user to the next Customs Tariff Tab. **Figure 35: List of Chapters under a Section**

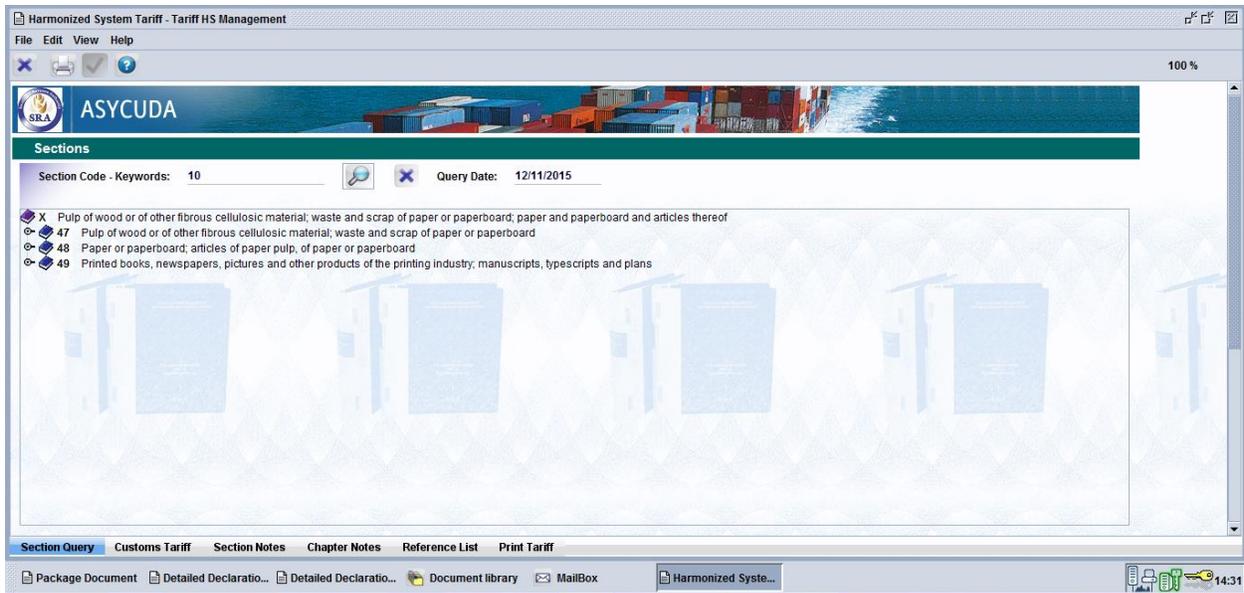


Figure 35: List of Chapters under a Section

Where a user does not specify any keyword or section and clicks on the search button, a list of all sections will be displayed as shown in **figure 36** below and after confirming which section he needs to query further, he will click on the blue book of any and all chapters will be displayed. **Figure 36: List of all sections of the Tariff under Section Tab**

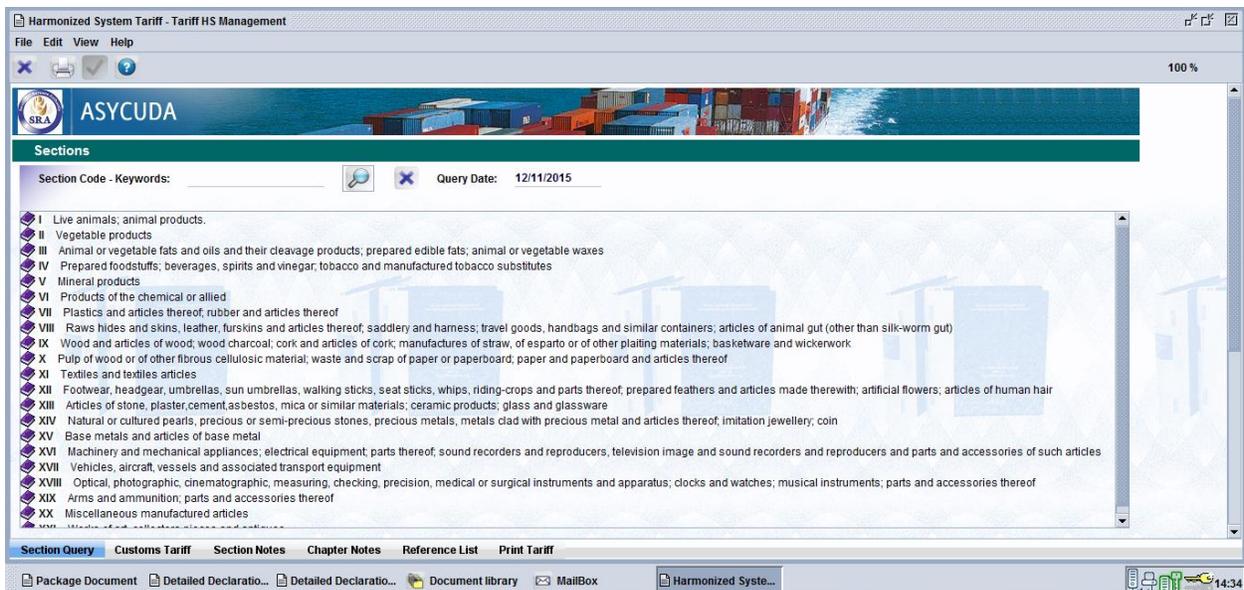
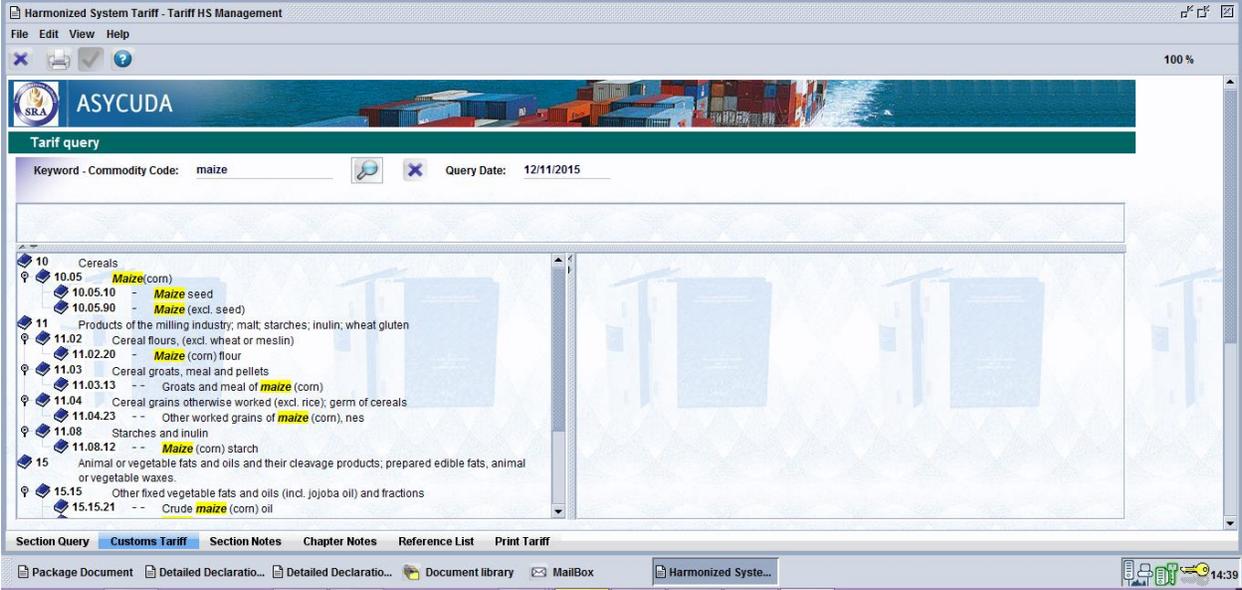


Figure 36: List of all sections of the Tariff under Section Tab

Customs Tariff Tab: Querying this tab

In a similar fashion to the Sections Tab, a user can query the tariff by using a keyword, a specific code or not entering anything specific. When users insert a plain language keyword in the Keywords field, only chapters, headings or commodity codes with those keywords will be displayed as shown in **figure 37** below.



Where a user searches by tariff chapter, heading, HS code or commodity code by clicking the search button, only that specific chapter or code will be identified and displayed as shown in **figure 38** below.

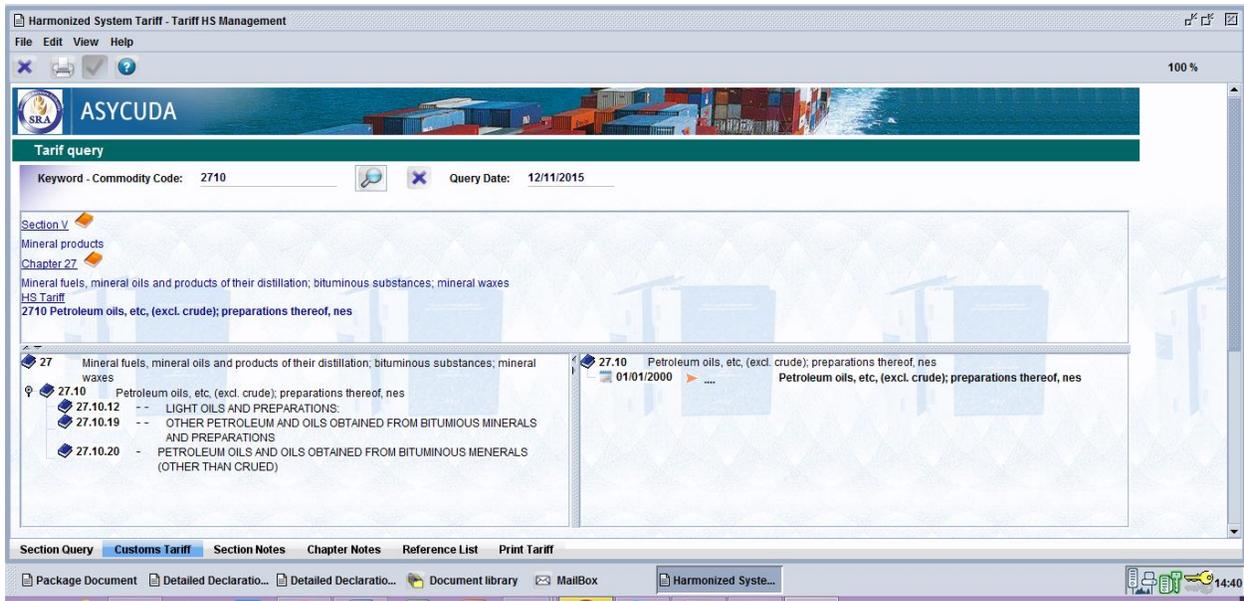


Figure 38: Searching for a specific code

If nothing is entered to the Keyword field and the search button (magnifying glass) is clicked, all the chapters of the Tariff will be displayed in the bottom left pane as shown in figure 39 below.

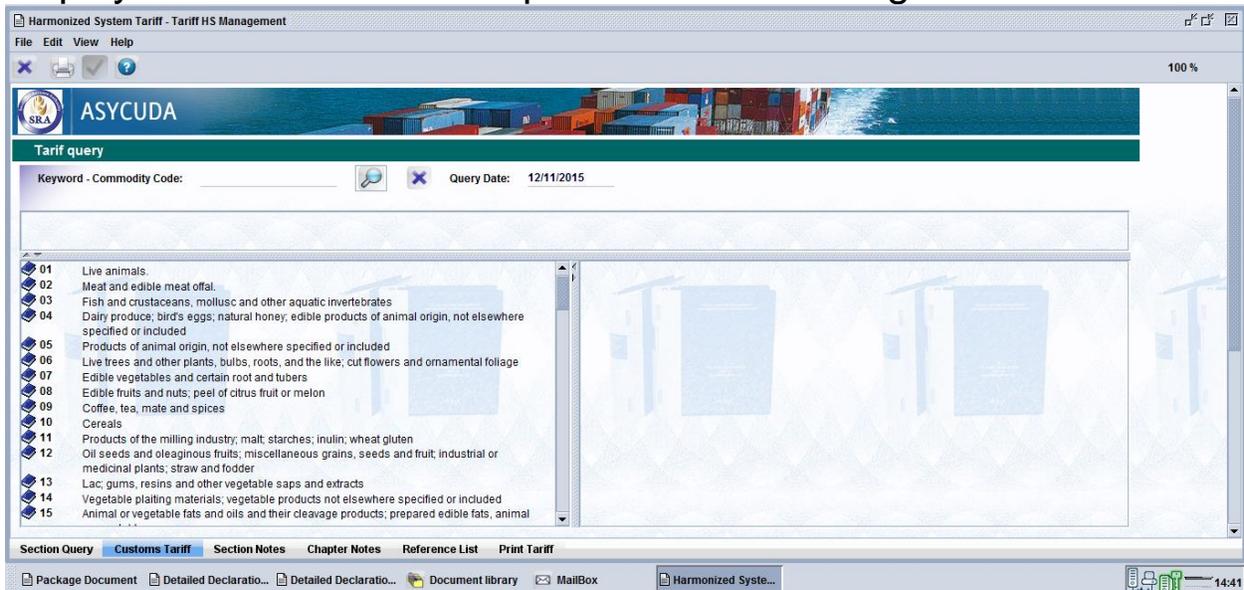


Figure 39: List of all Chapters of the Tariff

By default, there are generally three panes in the window although these panes can be adjusted and re-sized to suit the user. The lower left hand pane is the main area from which a user will operate to query the tariff.

From any of the two digit codes representing chapters, a user can click any chapter by clicking on the blue book and this will expand into a heading. A further click on the blue book of four digits, this will expand into an HSCode, six digits. Another click on the HSCode will eventually expand to a red book representing the eight digit commodity code. The eight digit code largely represents the commodity code at national level but more queries can be obtained from the eight digit level by expanding to the eleven digit level. This is displayed in **figure 40** below:

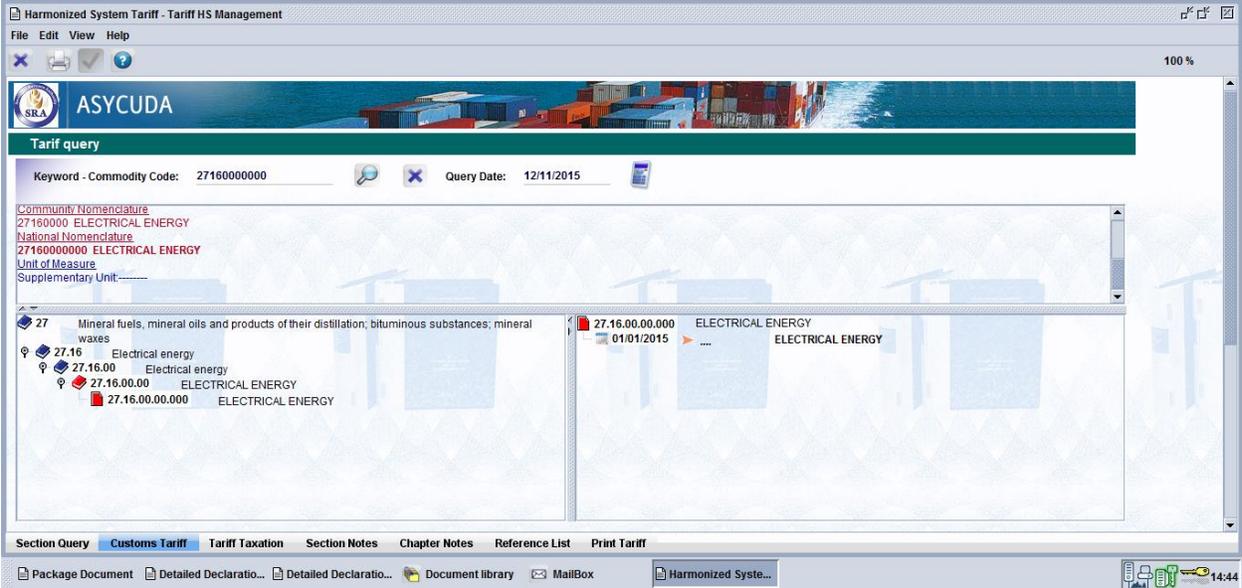


Figure 40: Expanding a chapter to commodity code level

The upper pane displays the Tariff hierarchy by Section; Chapter; Heading; Sub-Heading, and HS Tariff number; the national subdivisions and the Commodity code that is also displayed in the lower left hand pane. Also shown are units of measurement assigned to the commodity

. The one next to the section represents section notes while the other next to the chapter represents chapter notes. When any of these books are clicked, the pages representing the specific notes are automatically displayed as shown in the screen shot below;

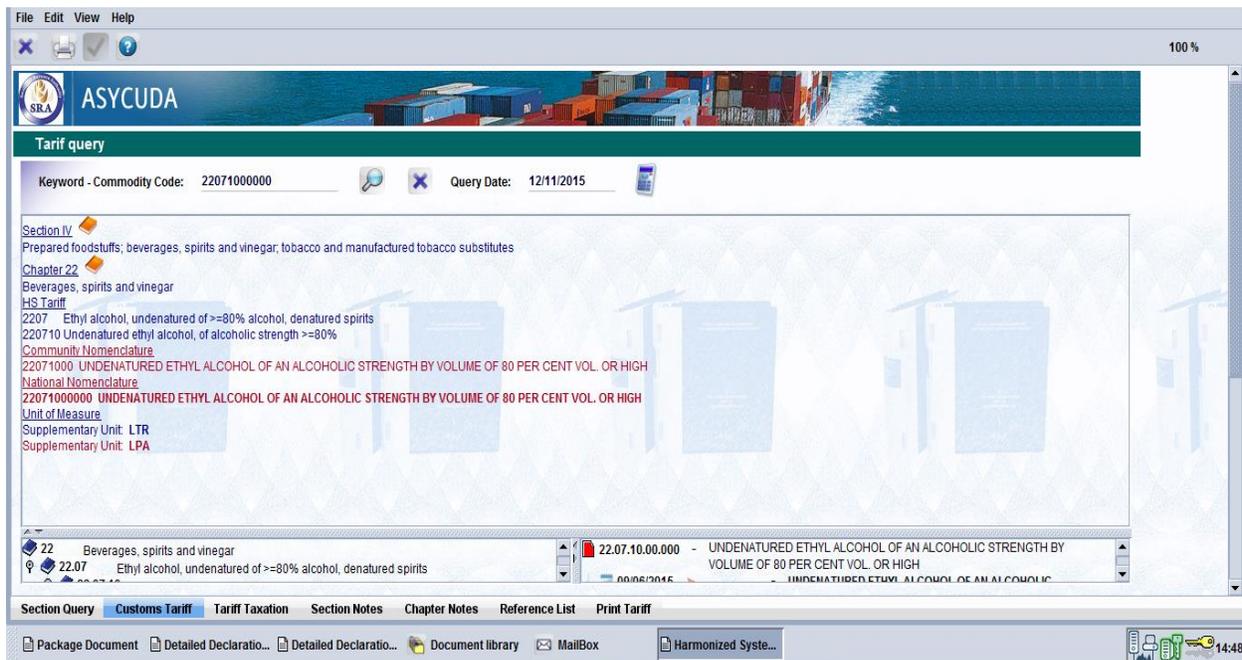


Figure 41: Tariff Query

The left hand lower pane displays the tariff nomenclature in hierarchical tree format. By clicking various branches of the tree the nomenclature can be explored until the required commodity code is reached. Since the display is hierarchical, the Customs tariff dashes are displayed. If there is no tariff split no dashes are displayed. One split or sub division represents one dash; the second split is two dashes and so on. Again the blue books relate to the international HS codes whilst the national sub-divisions are represented by the red books. When a commodity code has been displayed in the tree (as opposed to a heading or HS code) a calculator will appear at the top of the screen. Clicking on this calculator will move the display into the tariff taxation screen; alternatively the user can access this screen by using the Tariff

Taxation tab at the bottom of the screen. The duties on the commodity may then be calculated by entering values and basic details.

Return to the Customs tariff via the tab at the foot of the screen or by using the return arrow at the top of the screen. The right hand lower pane shows the chapter, heading, HS code or commodity code that has been selected in the left hand pane. There will be a calendar showing a date or dates. These show all of the updates relevant to the selected tariff commodity code and the facility provides a history of the updates. If the calendar is clicked the historical record for the dates shown will be displayed showing, for example, the historical rates of duty for the commodity.

Updating the Customs Tariff under Harmonized System menu

Updating of the tariff under this menu is limited to only the chapter, heading and HSCode and the updates of these codes is limited to creating, updating or deleting the respective codes. To update any of these codes, the user will right click on the specific code and sub-menus will appear for the user to choose whether to Add, Update or Remove any of the codes as shown in figures 42, 43, 44 below.

Figure 42: Sub-menus to update a chapter

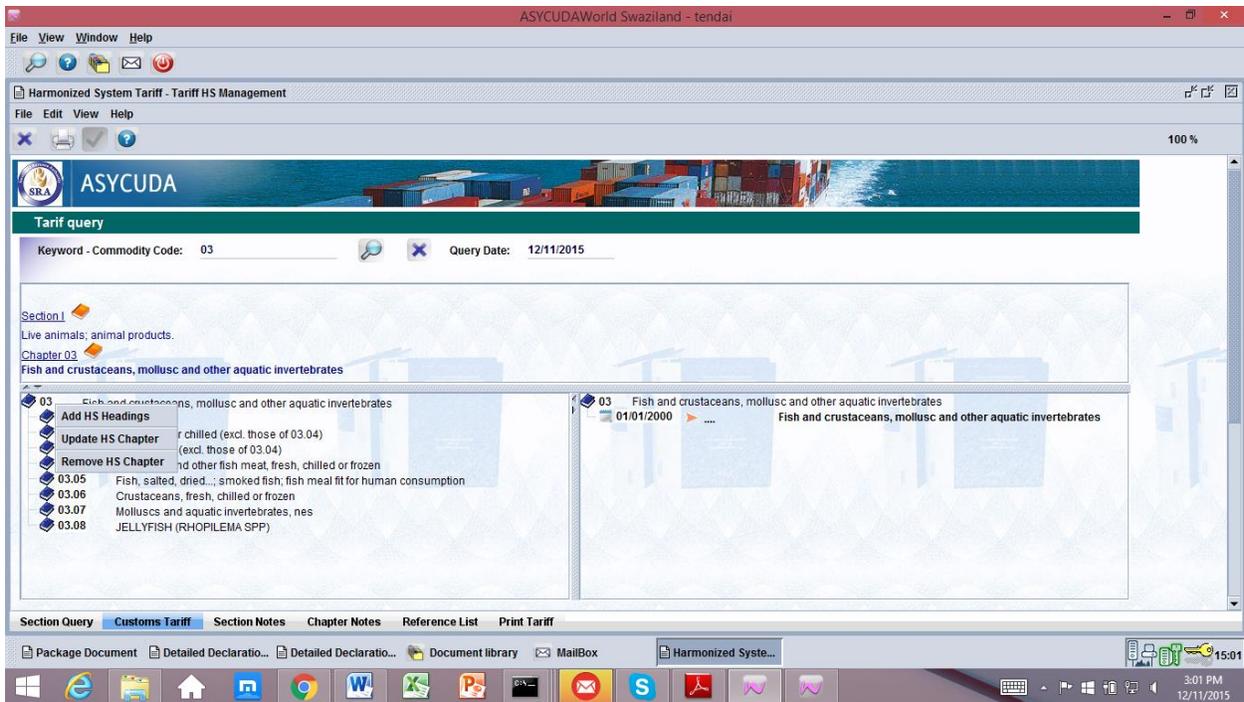


Figure 42: Sub-menus to update a chapter

Figure 43: Sub-menus to update a heading

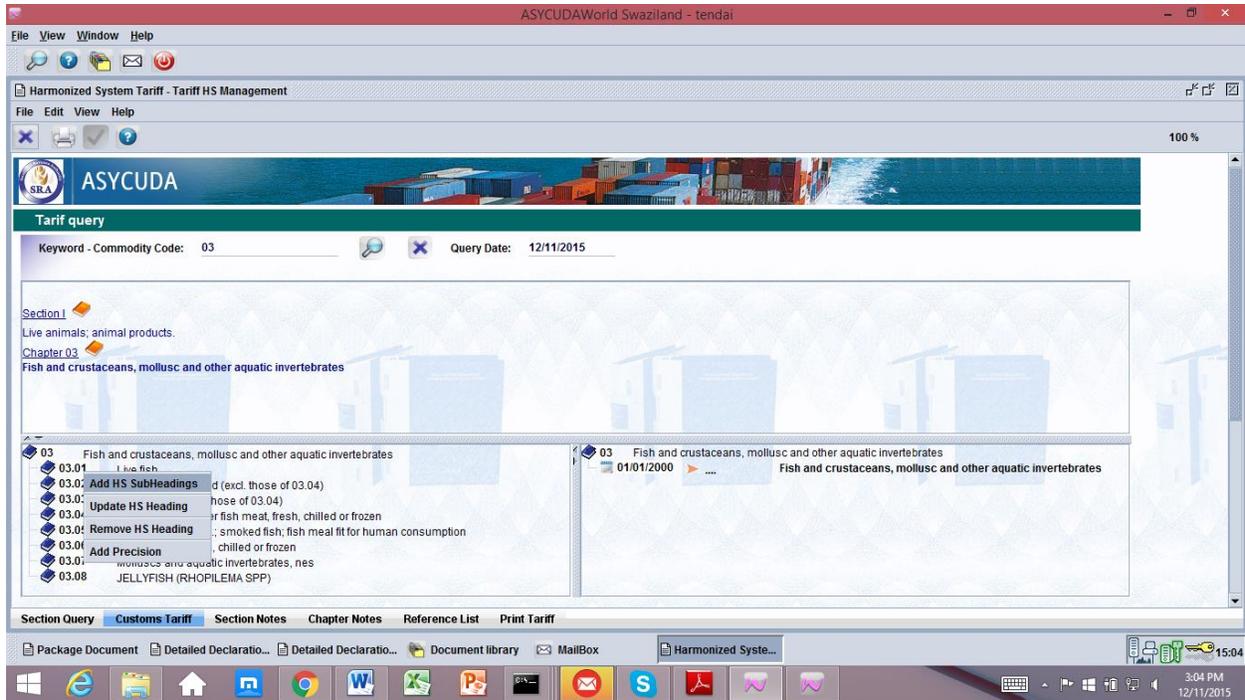


Figure 43: Sub-menus to update a heading

Figure 44: Sub-menu to update an HSCode

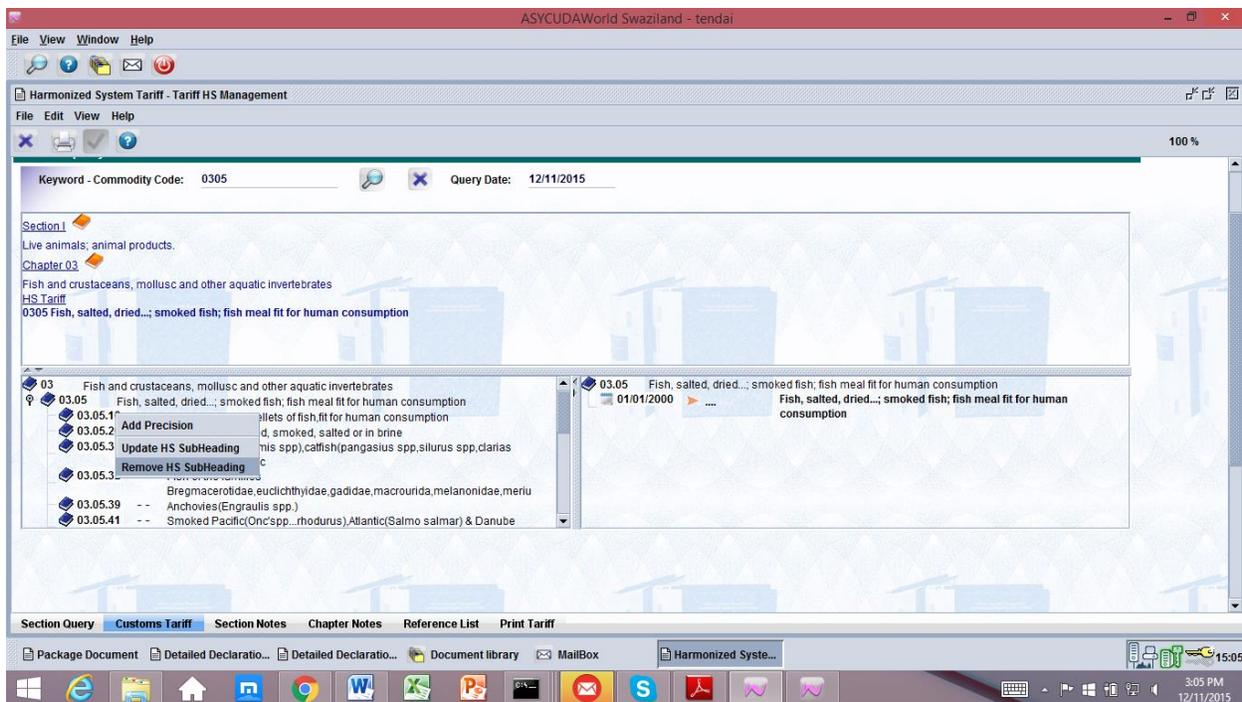


Figure 44: Sub-menu to update an HSCode

When any of these sub-menu titles of Add, update or remove are clicked, another window will open up to allow the user to carry out the specific task either of creating a new code (Add) or update or remove an existing code (update or remove). For instance if an HSCode update menu is clicked, a window requiring the user to update the HSCode will open up and the user can then update only the description of the HSCode as shown in figure 45 below. Updates at these levels are always only done for the description for the already existing code.

Figure 45: Updating the description of the HSCode

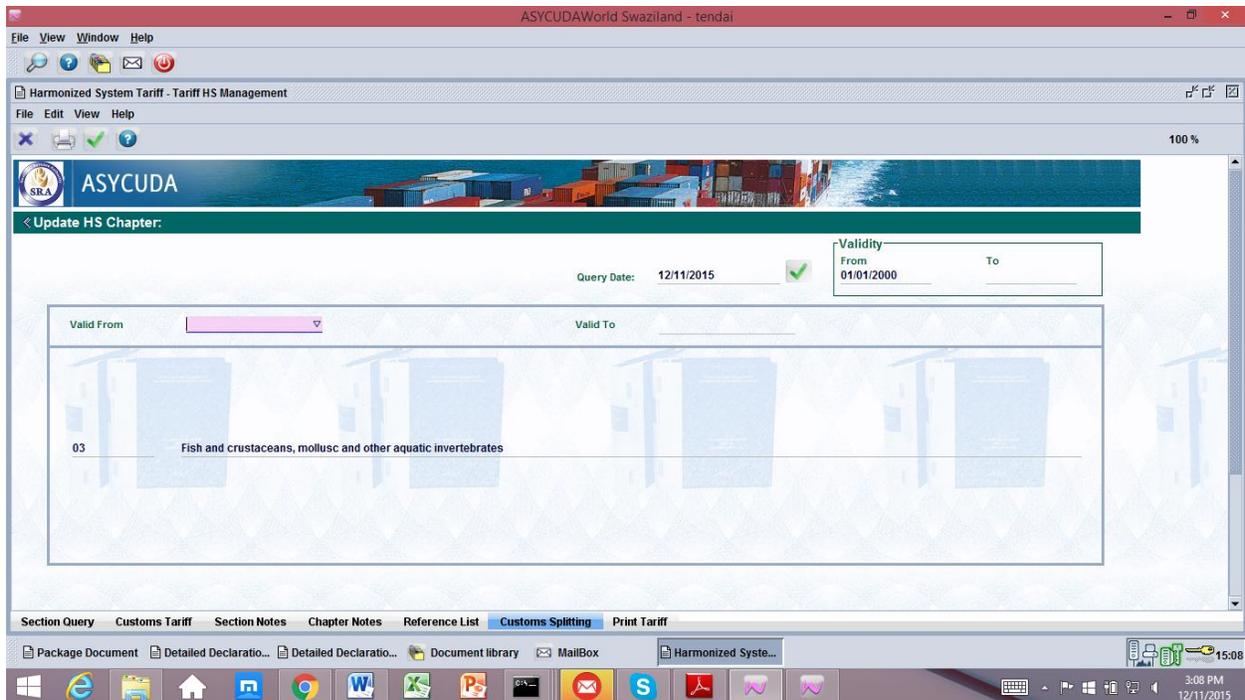


Figure 45: Sample screen to update the HSCode description

If on the other hand, the user wants to add a code either for the chapter, heading or HSCode, the user will select the Add sub-menu and he will be given the space to create a new code and a new description as shown in **figure 46** below:

Figure 46: adding a new Heading

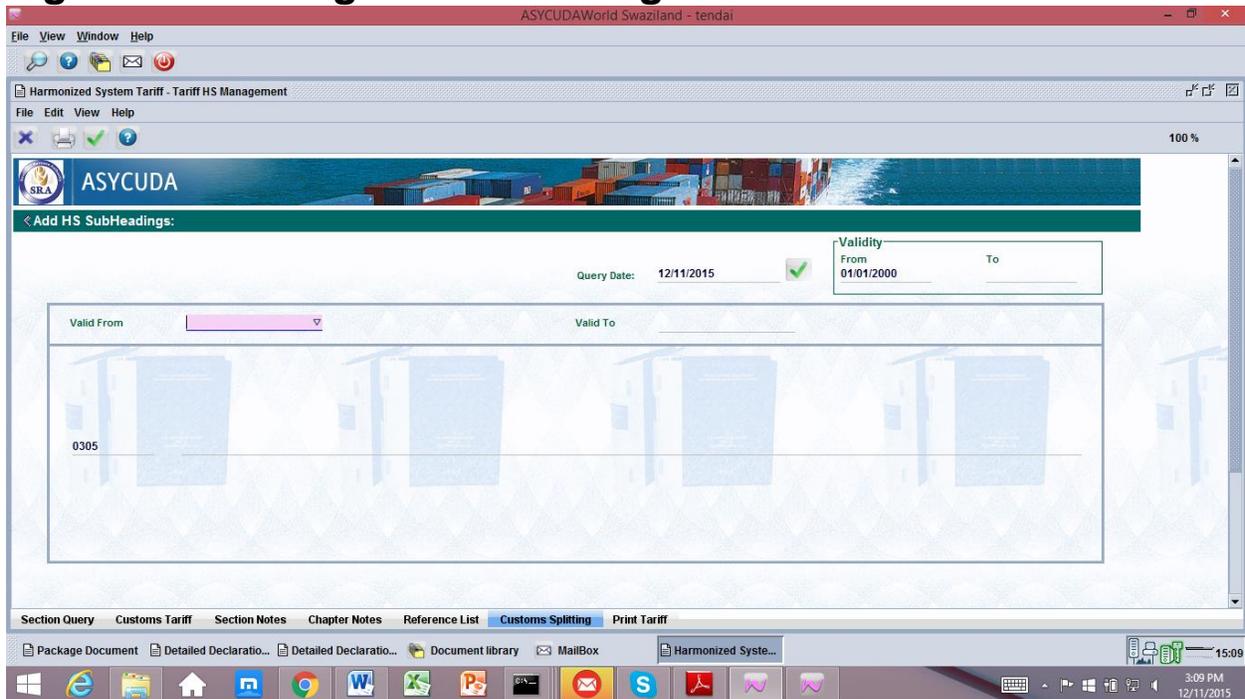


Figure 46: Sample screen to shown addition of a new Heading

Where a user desires to remove a code, he will select the remove option and another screen will appear to allow the user insert an end date on which the existing code should stop operating as part of the AW tariff as shown in figure 47 below.

Figure 47: Sample screen to show removal of an existing code

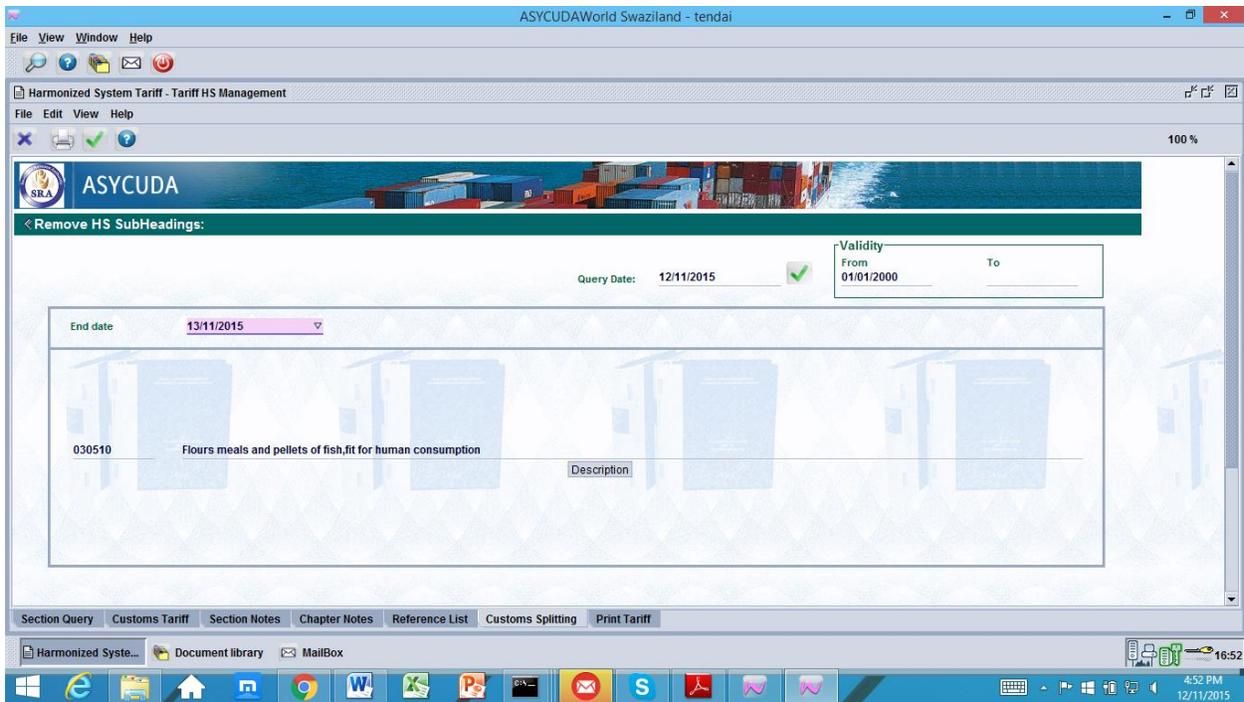


Figure 47: Sample screen to show removal of an existing code

Users should take note that all additions, updates or removals require an effective date for which the update will begin operating. Specifically, creation of a new code or update or removal an existing code will have a minimum start or end date of the following day.

Once any of the changes have been completed and effective dates inserted, the user will click on the Green Tick at the top left hand corner of the screen next to the Printer and the system will return relevant messages on whether the update should be done. A sample update message is shown in figure 48 below:

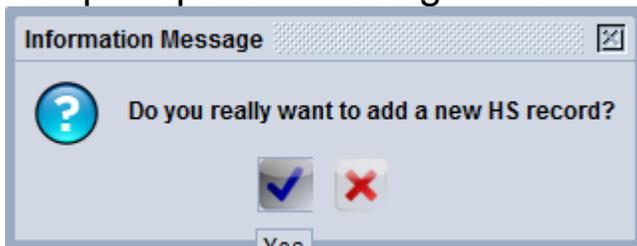


Figure 48: Sample message to add an HSCode

On clicking on the blue tick to agree with the update, a final confirmation message will appear as shown in figure 49 below:

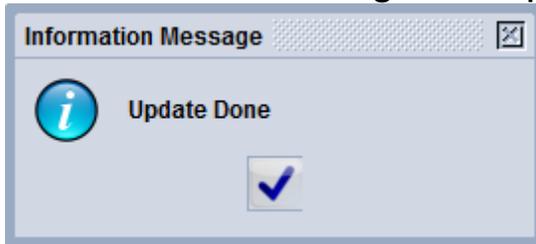


Figure 49: Sample message on update completed

Similar confirmation messages will appear when the user has completed addition or removal of a code.

Section Notes

These notes are relevant because they describe the rules of the section. In the SACU Tariff, these are derived from the parts of the tariff that are titled Section Notes.

To update the section notes, the user will simply type all the relevant notes in the empty space provided as shown in **figure 50** below.

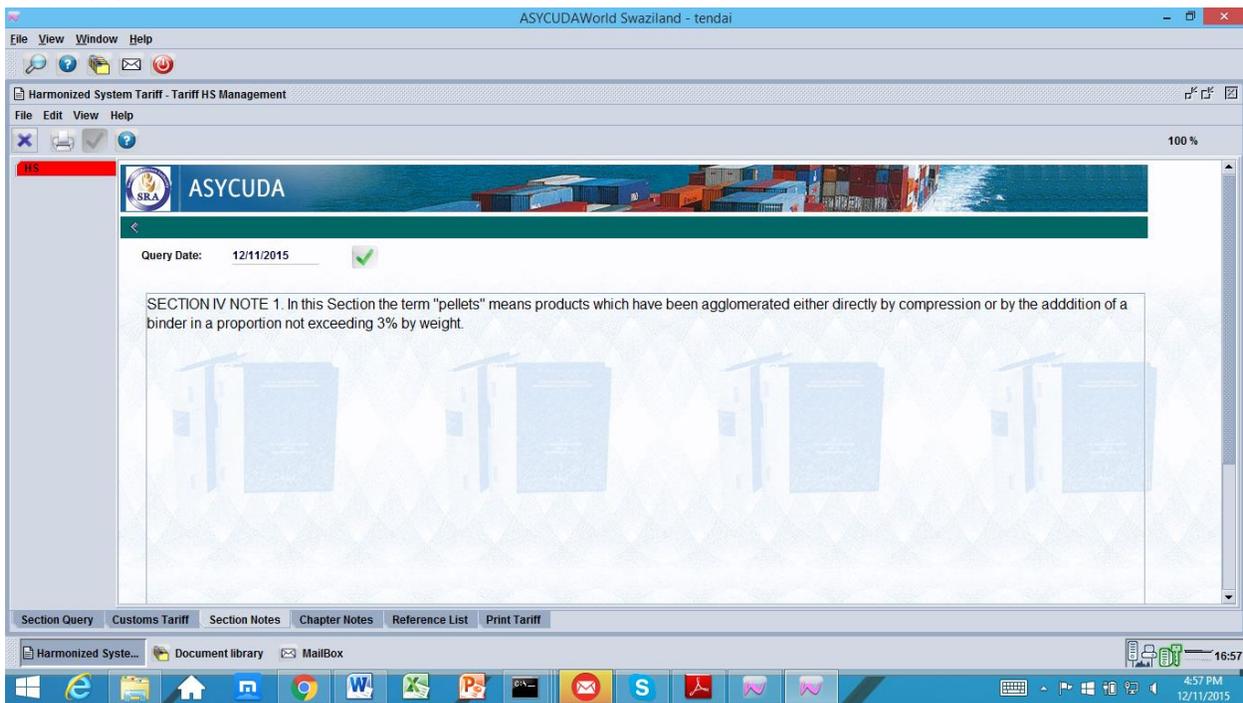


Figure 50: Sample Screen on Section Notes

Chapter Notes

Like section notes, these describe the rules of the chapter. In the SACU tariff they are derived from the pages titled Chapter notes. To update the chapter notes, the user will simply click the tick as shown in the **figure 51** below

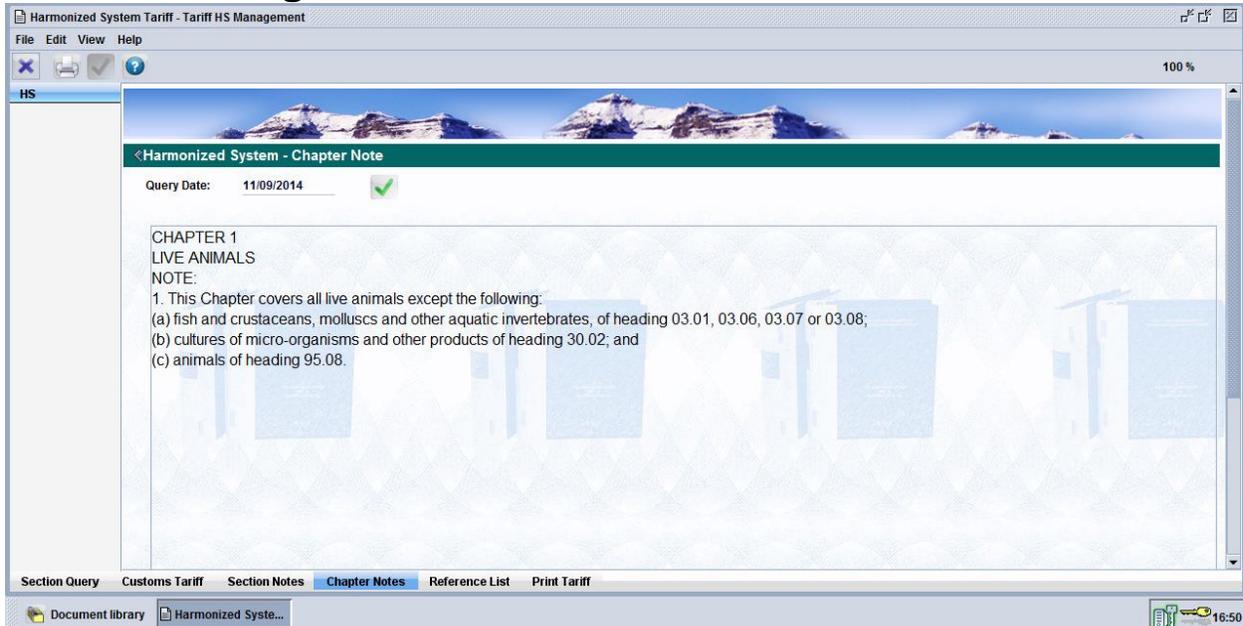


Figure 51: Sample Screen on Chapter Notes

On completion of the update of the notes tabs, the user will click on the green tick next to the query date on both tabs and this in turn will return a confirmation question as shown in **figure 52** below:

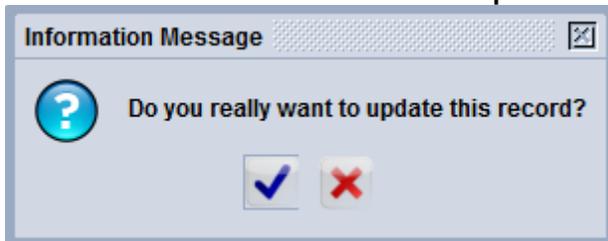


Figure 52: Confirmation question on notes update

On clicking the blue tick, a final update message will appear to confirm the update.

Reference List Tab

This tab displays in view mode a set of reference tables which are considered an integral part of the tariff. The content of these tables is crucial to the customs clearance process since it covers relevant data. These tables are linked to the tariff and can be used in various ways. They include: Attached documents, list of countries, list of currencies, preferences, quotas, exchange rates, tax codes, General notes, units of measurement and types of declarations as shown in **Figure 53** below:

| Attached Doc. Code | Attached Doc. Description | Valid From | Valid To |
|--------------------|--|-----------------|----------|
| AGOA | AGOA VISA CERTIFICATE | 1/1/00 12:00 AM | |
| ALCI | AGENTS AUTHORITY LETTER (CLEARING INSTRUCTIONS) | 1/1/00 12:00 AM | |
| GCOO | COMESA CERTIFICATE OF ORIGIN | 1/1/00 12:00 AM | |
| CINV | COMMERCIAL INVOICE | 1/1/00 12:00 AM | |
| COTD | COMMERCIAL TRANSPORT DOCUMENTS E.G. BILL OF LADING | 1/1/00 12:00 AM | |
| ECOO | EU CERTIFICATE OF ORIGIN (EUR1) | 1/1/00 12:00 AM | |
| EPCE | EXPORT PERMIT FROM COUNTRY OF EXPORT | 1/1/00 12:00 AM | |
| EXCH | F178 FOR EXPORT OF GOODS | 1/1/00 12:00 AM | |
| EXDB | EXPORT PERMIT FROM DAIRY BOARD | 1/1/00 12:00 AM | |
| EXEC | EXEMPTION CERTIFICATE | 1/1/00 12:00 AM | |
| EXHE | EXPORT PERMIT FROM MINISTRY OF HEALTH | 1/1/00 12:00 AM | |
| EXIM | EXPORT PERMIT FROM INSPECTOR OF MINES | 1/1/00 12:00 AM | |
| EXNB | EXPORT PERMIT FROM NAMBOARD | 1/1/00 12:00 AM | |
| EXPI | EXPORT PERMIT FROM PLANT INSPECTORATE (MINISTRY OF AGRICU... | 1/1/00 12:00 AM | |
| EXPT | EXPORT PERMIT - OTHER (NOT SPECIFIED ABOVE) | 1/1/00 12:00 AM | |
| EXRP | EXPORT PERMIT FROM ROYAL SWAZILAND POLICE | 1/1/00 12:00 AM | |
| EXSE | EXPORT PERMIT FROM SWAZILAND ENVIRONMENT AUTHORITY | 1/1/00 12:00 AM | |
| EXVS | EXPORT PERMIT FROM VETERINARY SERVICES (MINISTRY OF AGRICULTURE) | 12:00 AM | |
| FCOO | EFTA CERTIFICATE OF ORIGIN | 1/1/00 12:00 AM | |
| GCOO | GENERAL CERTIFICATE OF ORIGIN | 1/1/00 12:00 AM | |
| IMDB | IMPORT PERMIT FROM DAIRY BOARD | 1/1/00 12:00 AM | |

Figure 53: Reference list under Tariff menu

The layout of these tables is shown in **figure 54** below which consists of five (5) snapshots of some reference tables.

Harmonized System Tariff - Tariff HS Management

File Edit View Help

100 %

Att. Document

Country

ASycUDA

< Country

Query Date: 13/11/2015

| Country Code | Country Description | Valid From | Valid To |
|--------------|------------------------|-----------------|----------|
| AD | Andorra | 1/1/00 12:00 AM | |
| AE | United Arab Emirates | 1/1/00 12:00 AM | |
| AF | Afghanistan | 1/1/00 12:00 AM | |
| AG | Antigua and Barbuda | 1/1/00 12:00 AM | |
| AJ | Anguilla | 1/1/00 12:00 AM | |
| AL | Albania | 1/1/00 12:00 AM | |
| AM | Armenia | 1/1/00 12:00 AM | |
| AN | Netherlands Antilles | 1/1/00 12:00 AM | |
| AO | Angola | 1/1/00 12:00 AM | |
| AQ | Antarctica | 1/1/00 12:00 AM | |
| AR | Argentina | 1/1/00 12:00 AM | |
| AS | American Samoa | 1/1/00 12:00 AM | |
| AT | Austria | 1/1/00 12:00 AM | |
| AU | Australia | 1/1/00 12:00 AM | |
| AW | Aruba | 1/1/00 12:00 AM | |
| AZ | Azerbaijan | 1/1/00 12:00 AM | |
| BA | Bosnia and Herzegovina | 1/1/00 12:00 AM | |
| BB | Barbados | 1/1/00 12:00 AM | |
| BD | Bangladesh | 1/1/00 12:00 AM | |
| BE | Belgium | 1/1/00 12:00 AM | |
| BF | Burkina Faso | 1/1/00 12:00 AM | |

Section Query Customs Tariff Reference List Print Tariff

Document library Harmonized System...

16:09

Harmonized System Tariff - Tariff HS Management

File Edit View Help

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Att. Document

Country

ASycUDA

< Currencies

Query Date: 13/11/2015

| Currency Code | Currency Description | Valid From | Valid To |
|---------------|----------------------|-----------------|----------|
| AED | UAE Dirham | 1/1/15 12:00 AM | |
| AFN | AF Afghani | 1/1/15 12:00 AM | |
| ALL | Albanian Lek | 1/1/15 12:00 AM | |
| AMD | Armenian Dram | 1/1/15 12:00 AM | |
| ANG | Nth Antli Guilder | 1/1/15 12:00 AM | |
| AOA | Angolan Kwanza | 1/1/15 12:00 AM | |
| ARS | Argentine Peso | 1/1/15 12:00 AM | |
| AUD | Australian Dollar | 1/1/15 12:00 AM | |
| AWG | Aruba Guilder | 1/1/15 12:00 AM | |
| AZN | AZ New Manat | 1/1/15 12:00 AM | |
| BRD | Barbados Dollar | 1/1/15 12:00 AM | |
| BDT | Bangladesh Taka | 1/1/15 12:00 AM | |
| BGN | Bulgarian Lev | 1/1/15 12:00 AM | |
| BHD | Bahrani Dinar | 1/1/15 12:00 AM | |
| BIF | Burundi Franc | 1/1/15 12:00 AM | |
| BMD | Bermuda Dollar | 1/1/15 12:00 AM | |
| BND | Brunei Dollar | 1/1/15 12:00 AM | |
| BOB | Bolviaian Boliviano | 1/1/15 12:00 AM | |
| BRL | Brazilian Real | 1/1/15 12:00 AM | |
| BSD | Bahamian Dollar | 1/1/15 12:00 AM | |
| BTN | Bhutan Noultrum | 1/1/15 12:00 AM | |

Section Query Customs Tariff Reference List Print Tariff

Document library Harmonized System...

16:09

Harmonized System Tariff - Tariff HS Management

File Edit View Help

100 %

Att. Document

Country

Currencies

Preferences

Quota

Rate

Tax Code

General Note

Unit of Measurement

Type of Declaration

ASYCUDA

< Preferences

Query Date: 13/11/2015

| Preference Code | Preference Description | Rule Code | Use of quota requir... | Valid From | Valid To |
|-----------------|--------------------------------|-----------|------------------------|------------------|----------|
| 888 | QUOTA QEGT | QEGT | 1 | 2/23/15 12:00 AM | |
| COMESA | Common Market For Eastern & | | 0 | 5/13/15 12:00 AM | |
| EFTA | European Free Trade Area | | 0 | 1/1/00 12:00 AM | |
| EU | European Union | | 0 | 1/1/00 12:00 AM | |
| SACU | Southern African Customs Union | | 0 | 3/20/15 12:00 AM | |
| SADC | Southern African Dev. Com. | | 0 | 1/1/00 12:00 AM | |
| SEAO | TARIFF QUOTA | | 1 | 4/13/15 12:00 AM | |

Section Query Customs Tariff Reference List Print Tariff

Document library Harmonized System...

16:13

Harmonized System Tariff - Tariff HS Management

File Edit View Help

100 %

Att. Document

Country

Currencies

Preferences

Quota

Rate

Tax Code

General Note

Unit of Measurement

Type of Declaration

ASYCUDA

< Tax Code

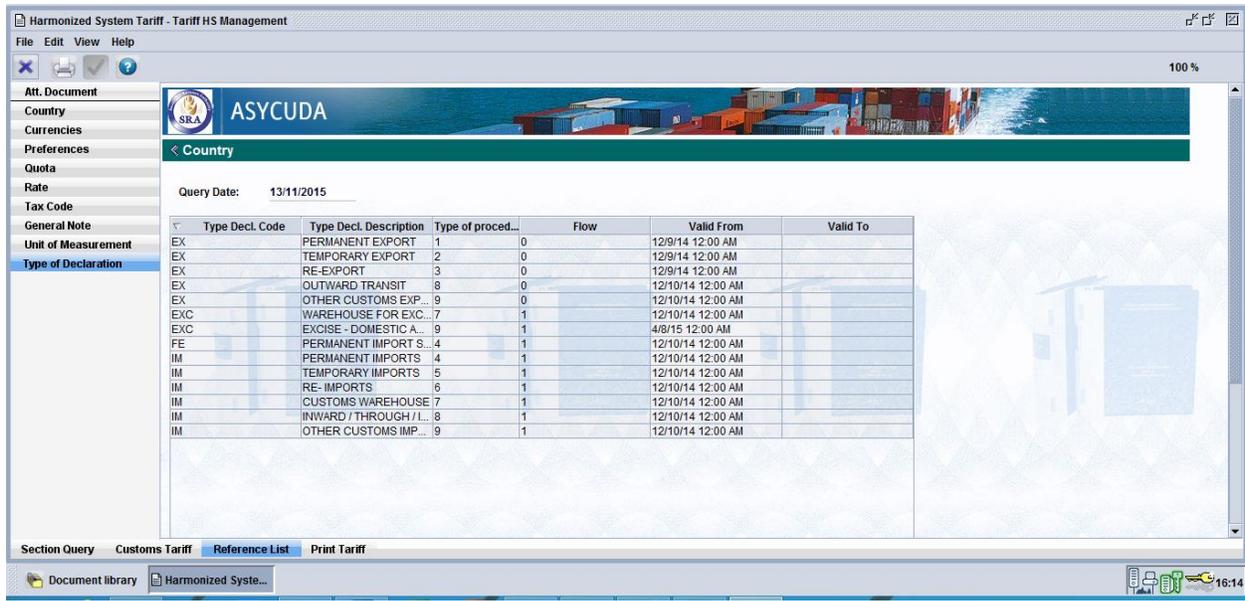
Query Date: 13/11/2015

| Tax Code | Tax Description | Budget Code | Budgetary line | Valid From | Valid To |
|----------|----------------------------------|-------------------|----------------|------------------|----------|
| ADD | ANTI - DUMPING DUTY | | | 1/1/15 12:00 AM | |
| CDG | IMPORT CUSTOMS DUTY (ADVLREM... | | | 1/1/15 12:00 AM | |
| CDS | IMPORT CUSTOMS DUTY (SPECIFIC... | | | 1/1/15 12:00 AM | |
| DFA | DISPOSAL OF FORFEITED ASSETS | AUCTION PROCEE... | | 1/1/15 12:00 AM | |
| DPF | DECLARATION PROCESSING FEE | | | 1/1/15 12:00 AM | |
| EDA | EXCISE DUTY(ADVALOREM RATE) | | | 1/1/15 12:00 AM | |
| EDS | EXCISE DUTY(SPECIFIC RATE) | | | 1/1/15 12:00 AM | |
| INT | INTEREST | | | 1/1/15 12:00 AM | |
| IPF | PROVISIONAL PAYMENT | | | 1/1/15 12:00 AM | |
| JDF | JUDICIAL FINES | | | 1/1/15 12:00 AM | |
| LCF | LICENCE FEES | | | 1/1/15 12:00 AM | |
| PNT | PENALTIES | | | 1/1/15 12:00 AM | |
| RFC | ROAD FUND COMMERCIAL E80 | | | 1/1/15 12:00 AM | |
| RFF | ROAD FUND E50 | | | 1/1/15 12:00 AM | |
| RFP | ROAD FUND PUBLIC VEHICLES E15 | | | 1/1/15 12:00 AM | |
| SPA | SPECIAL ATTENDANCE | | | 1/1/15 12:00 AM | |
| STX | SALES TAX | | | 6/23/15 12:00 AM | |
| SUR | SURPLUS COLLECTIONS | | | 1/1/15 12:00 AM | |
| SWR | STATE WAREHOUSE RENT | | | 1/1/15 12:00 AM | |
| TRF | TRAFFIC FINE | | | 1/1/15 12:00 AM | |
| VAT | VALUE ADDED TAX | | | 1/1/15 12:00 AM | |

Section Query Customs Tariff Reference List Print Tariff

Document library Harmonized System...

16:14



Print Tariff Tab

If this tab is selected the user is able to request a printout of whatever part of the Tariff that is desired. This is normally by chapter. This can be sent to a printer or to the users' ASYCUDA mail box. Users should take care not to print out the entire tariff (From Chapter 01 to Chapter 99) since this could tie up the server resources and printer for some time and consume a large quantity of printing consumables if the request is made to the physical printer. To have a printout of the Tariff, the user will click on the Print tab then fill in the parameters of date, Tariff range, print type, taxes and design. It is recommended that the print type is by email so that the users can receive it by email and save it on their computer or view it directly from the email box. A sample filled screen is shown in **figure 55** below.

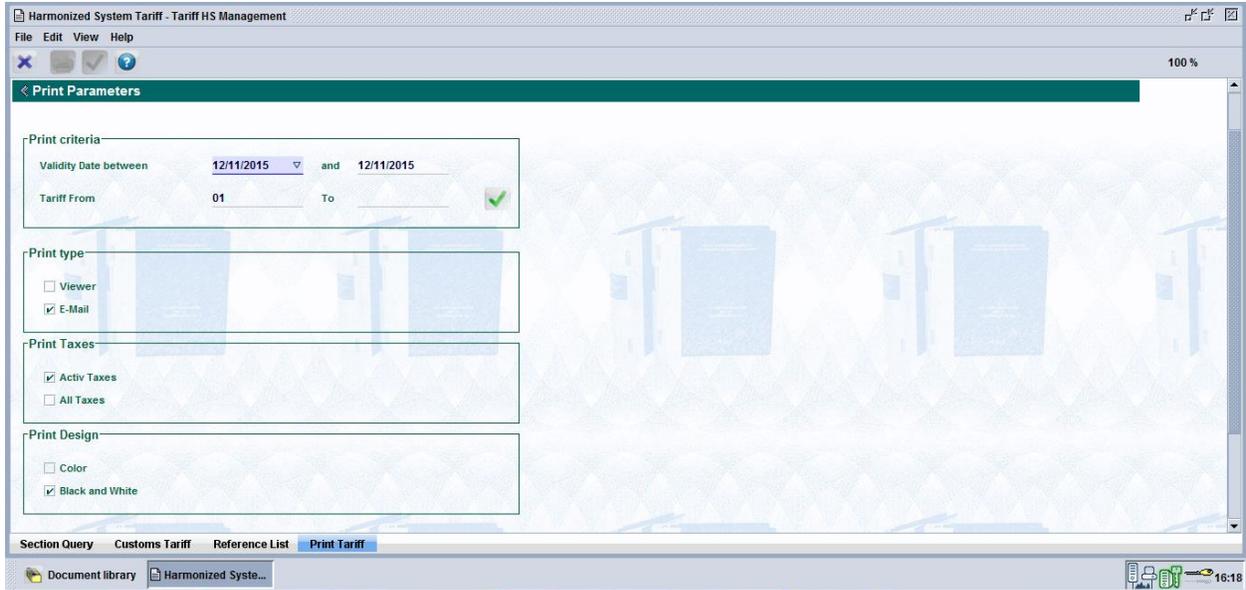


Figure 55: Sample screen filled on the Print Tariff Tab

Once the user has completed the screen fields, he will click on the green tick next to the Tariff range and a message will appear showing that printing is in progress as shown in **figure 56** below.

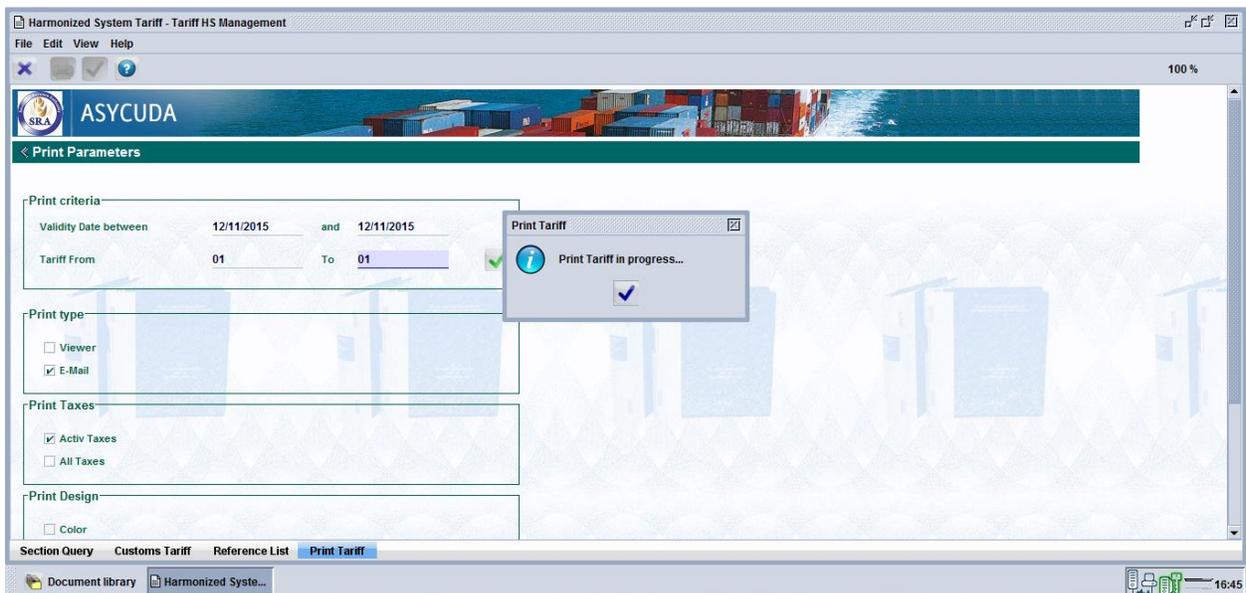


Figure 56: Printing the Tariff

An email message will be sent to the users' mail boxes where they can view or save it to their computer for future or current needs. A sample tariff printout in PDF format is displayed in **figure 57** below:

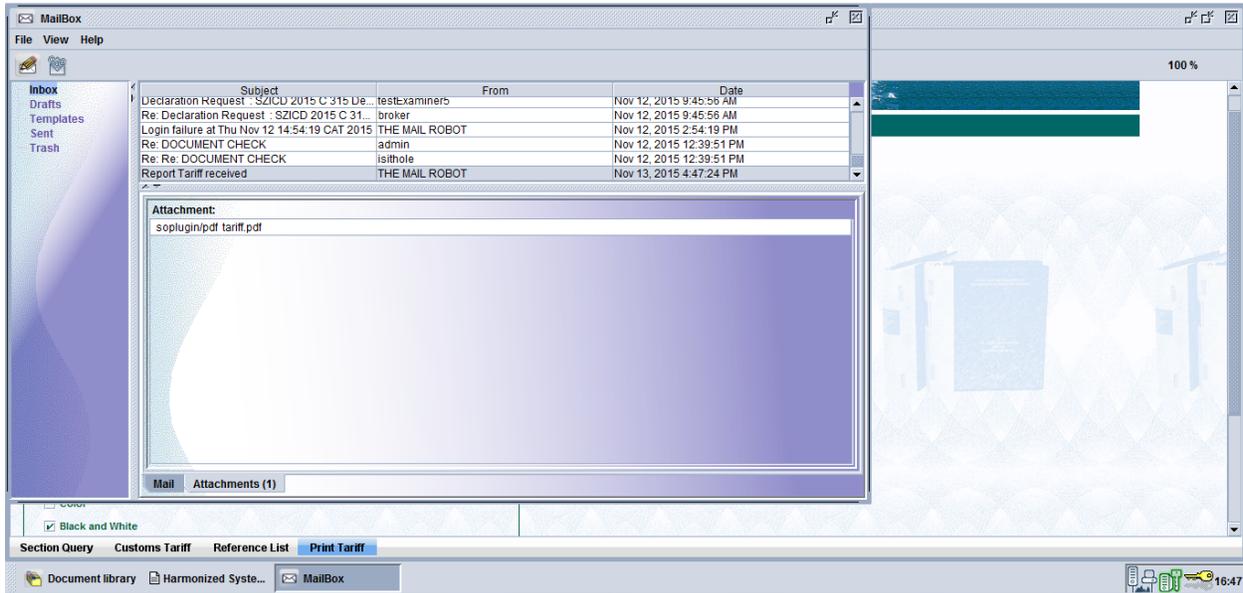


Figure 57: Sample Tariff printout using Print Tariff tab

National Tariff Menu

The National Tariff menu performs very similar functions to the Harmonized System Tariff menu but in addition to all functions described above, the National Tariff function extends its functions to the National Commodity level. This function is used to manage the Commodity code level which is 8 digits and above. In this section therefore we shall concentrate on the extra functions that are found under this menu which include querying and updating the commodity codes; using the tariff taxation tab; the nomenclature notes and Regulations. To access this menu, the user will click on ASYCUDA > Integrated Tariff > Commodity codes, right click on National Tariff and click on Tariff Management as shown in **figure 58** below.



Figure 58: Path to the National Tariff menu

When this sub-menu is clicked, a new window will appear as shown in **figure 59** below displaying four main tabs namely Sections, Customs Tariff, Reference List and Print Tariff. Reference to Notes on these tabs are described and shown in **figures 38 to 40** above under Harmonized System Tariff section.

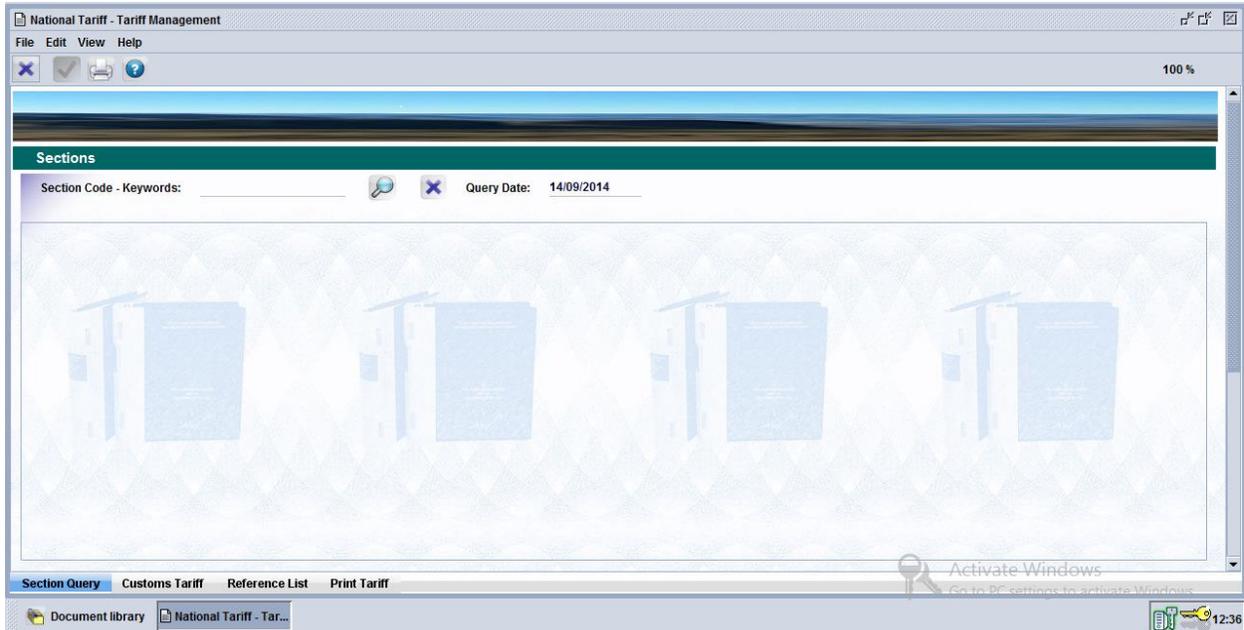


Figure 59: National Tariff Window

Querying the Tariff

Path to querying the Tariff



The National Tariff query is very similar to the Harmonized Tariff query where keywords or specific codes can be used to search for desired Tariffs. Where a user is not specific and clicks on the search (magnifying glass) button, all the Chapters of the tariff will

be displayed and the user can keep clicking on the blue books to reach the final level of the eleven digit commodity code as shown in figures 60 and 61 below:

Figure 60: Querying the Tariff

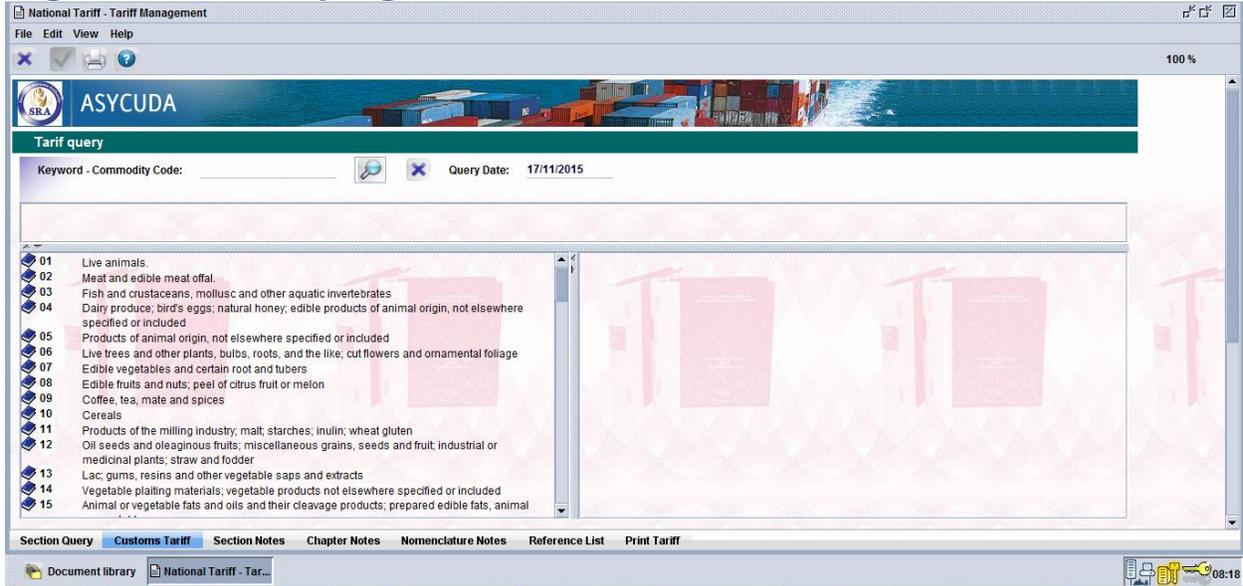


Figure 61: Querying the Tariff – Commodity code level

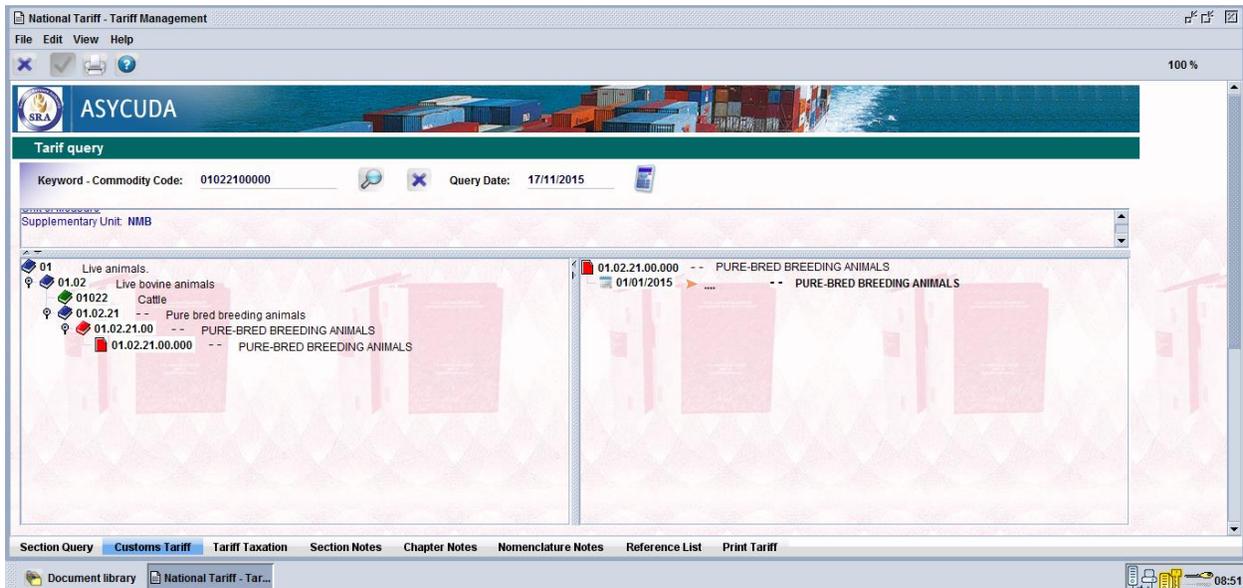


Figure 61: Display of the full commodity code

The expansion to the last level where the red book becomes vertical creates other tabs at the bottom of the screen to include Tariff Taxation, Nomenclature notes and Regulations. We shall discuss these three tabs in the following sections.

Tariff Taxation

Whereas this tab is also produced under the Harmonized System Tariff menu, we shall discuss it here in detail. This tab is only displayed if a commodity code is displayed in the Tariff Hierarchy. In the Tariff taxation window there are two further tabs on the left hand side of the screen which include Tariff Expert and Tariff Rates:

Tariff Expert tab

This tab allows the user to calculate potential taxes for the specific commodity code that has been selected. If the user clicks on this tab, a screen is displayed that allows the user to insert various things including declaration models, values, weights and countries of origin and export, procedure codes, preference codes and so on. When filled with relevant details, the user can click on the calculator at the top middle part of the screen and the system will display towards the bottom of the screen, all the various duties that will be applied to that commodity code. **Figure 62** displays a sample screen where taxes of a commodity code have been filled.

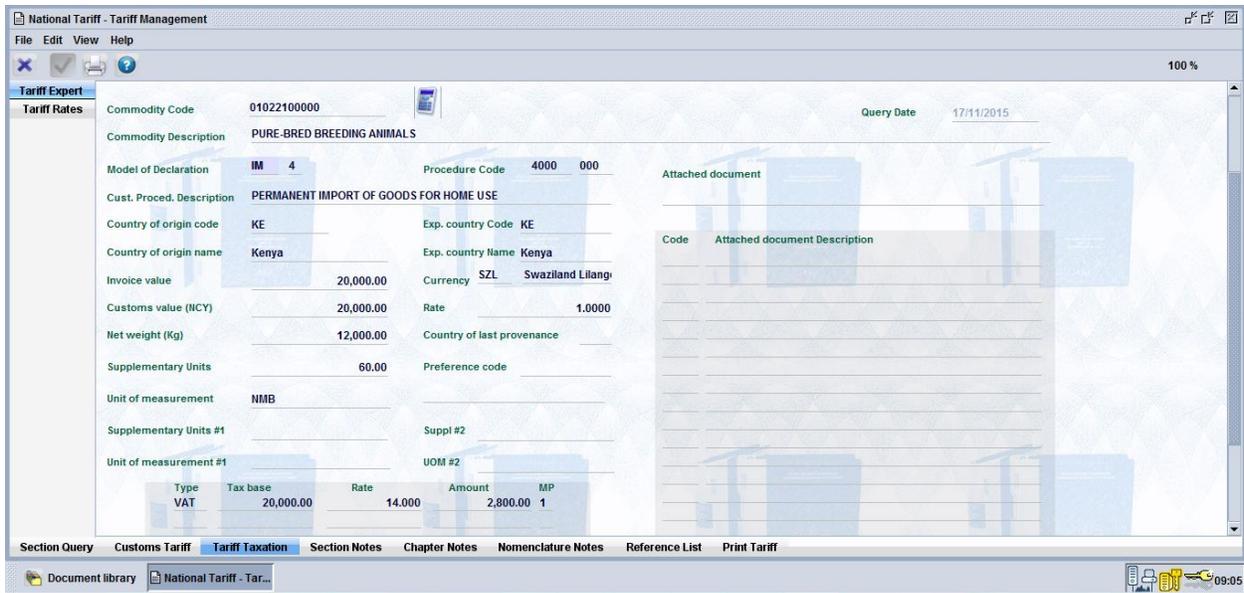


Figure 62: Tariff Expert Window

Tariff Rates tab

This tab allows the user to query the system for all the applicable taxation rates which are applicable to the selected Commodity code as of a specific date. If the user inserts appropriate date to the query date field and then clicks on the red tick, the system will display the rates of duty applicable on the selected date. These rates can be displayed for both imports and exports. **Figure 63** below displays a sample screen shows tariff taxation rates for the selected date. In this figure because Exports are not charged any rates in Swaziland, the rates for exports will not be displayed but the applicable rates for imports are shown. The user should take note that where the rates are defined in the tariff as specific rates for example based on weight or supplementary quantity, the tax basis column will display the basis on which the taxes will be calculated. **Figure 63** below gives an example whose tax basis is Net Weight.

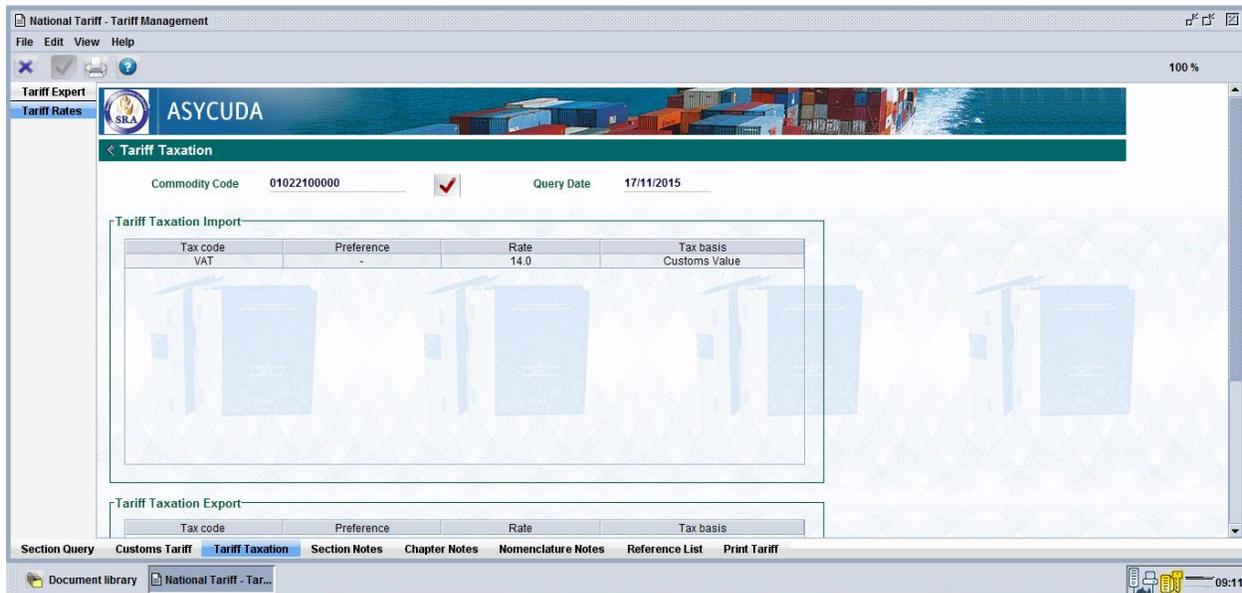
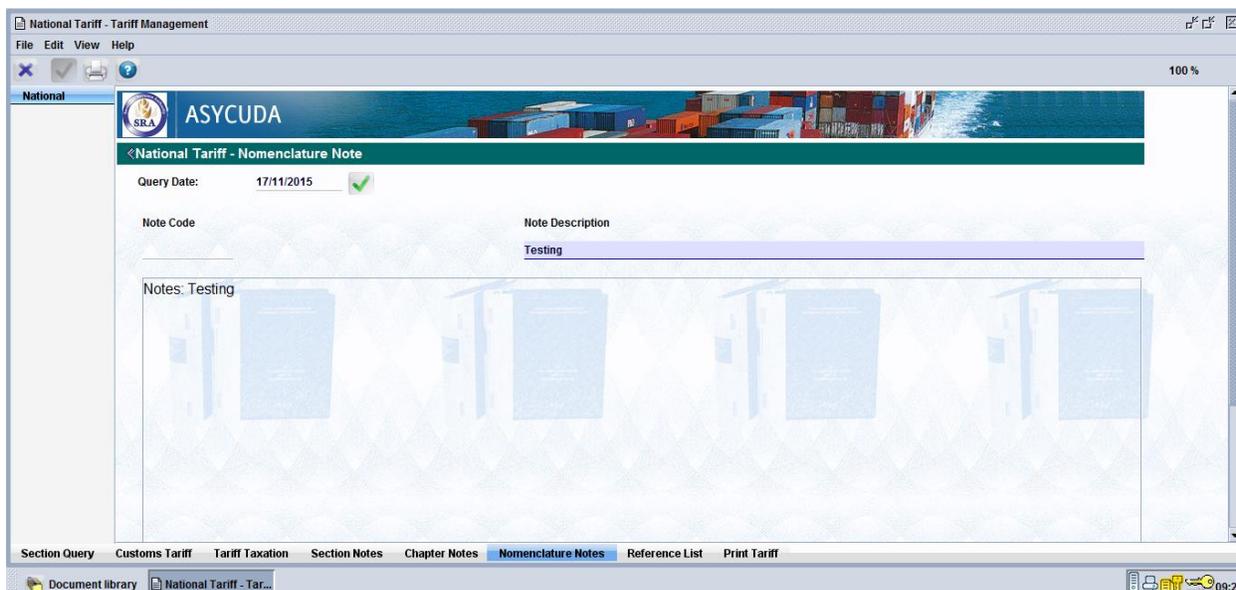


Figure 63: Tariff Rates window

Nomenclature Notes

Though rare, in addition to section and chapter notes, a commodity code may have specific notes to which a user should refer to understand the rules under the use of that commodity code. These notes can only be created a specific commodity code and therefore not all codes in the same chapter or heading would have similar notes. **Figure 64** below gives a sample screen for a commodity with specific notes referring to it.

Figure 64: Nomenclature notes



Regulations

Regulations will be displayed pertaining to a commodity code if any regulations are created under the Classification and Regulations menu and as long as a commodity code has regulations to which it should refer. Where a commodity code does not have any regulations to which it relates, then no tab will appear like in the case of Swaziland.

Updating the National Tariff

ASYCUDAWorld provides the country with the ability to manage the Tariff using WTO compliant standards or not. The option to choose whether the Tariff will follow WTO rules or not, is found under the Configurator, National Standards which will be discussed later in this manual. According to WTO conventions, when a commodity code is split, the original code HS code ending in say 00 becomes a heading, which no longer has an attached rate of duty. The two resulting sub-codes or split codes must be labelled 10 and 90 and each becomes an active commodity code with its own rate of duty. However, some countries ignore the WTO rules and simply add national codes to the HS codes. For example, they

might retain the 00 code and add 90, with both codes remaining as commodity codes and each having a rate of duty.

Ticking this compliance box in the configurator means that ASYCUDA will control whether the Tariff will be HS compliant according to WTO conventions. By not ticking the box, most controls operate, but it is possible to create a tariff that is not fully WTO compliant.

WTO HS Compliant updating

Under the national tariff menu, updating is carried out to the seventh and subsequent digits of the commodity code. When a user expands a chapter represented by a blue book up to the 8 digit code represented by a horizontal red book and then right clicks on the eight digit red book, a submenu will be opened up in which the following options are present: Split 1st level, update 8 digits, terminate 8 digits and add precision.

Figure 65 below displays a sample screen showing the sub-menu at the eight digit level.

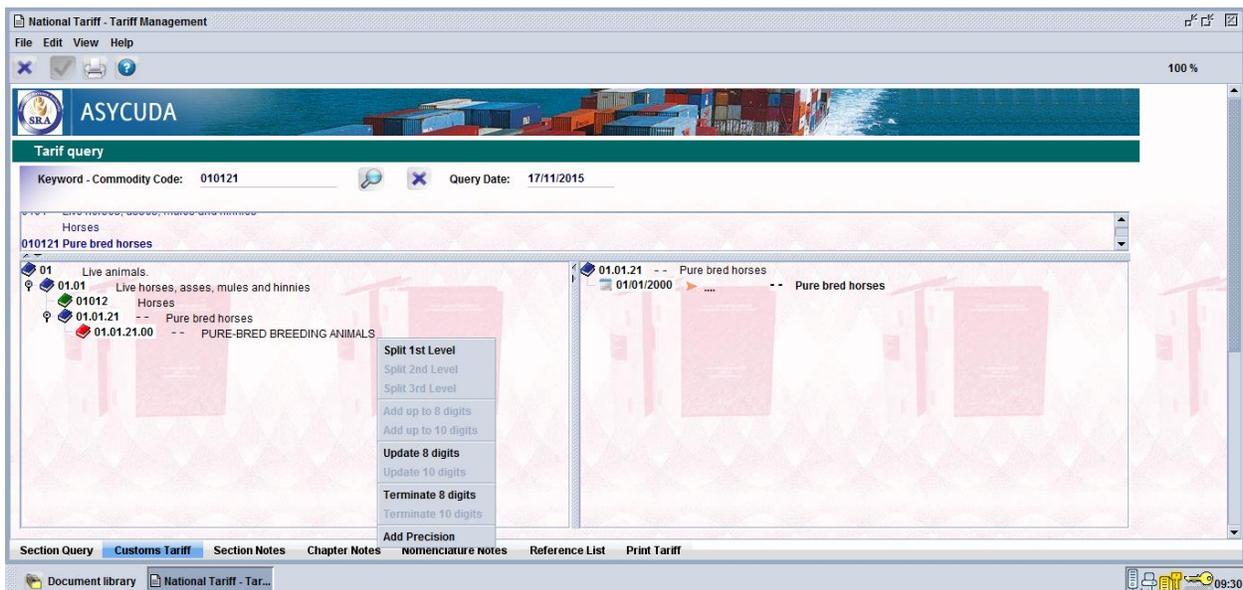


Figure 65: Sub-menu at seven digit level

These menu options involve updates at the seventh character level or the “first level” after the six digit HS code. Where a first level split is being performed the eighth character will always be a zero. Once a split has been performed at the “first” level, the menu option for split at second level becomes available as shown in **figure 66** below.

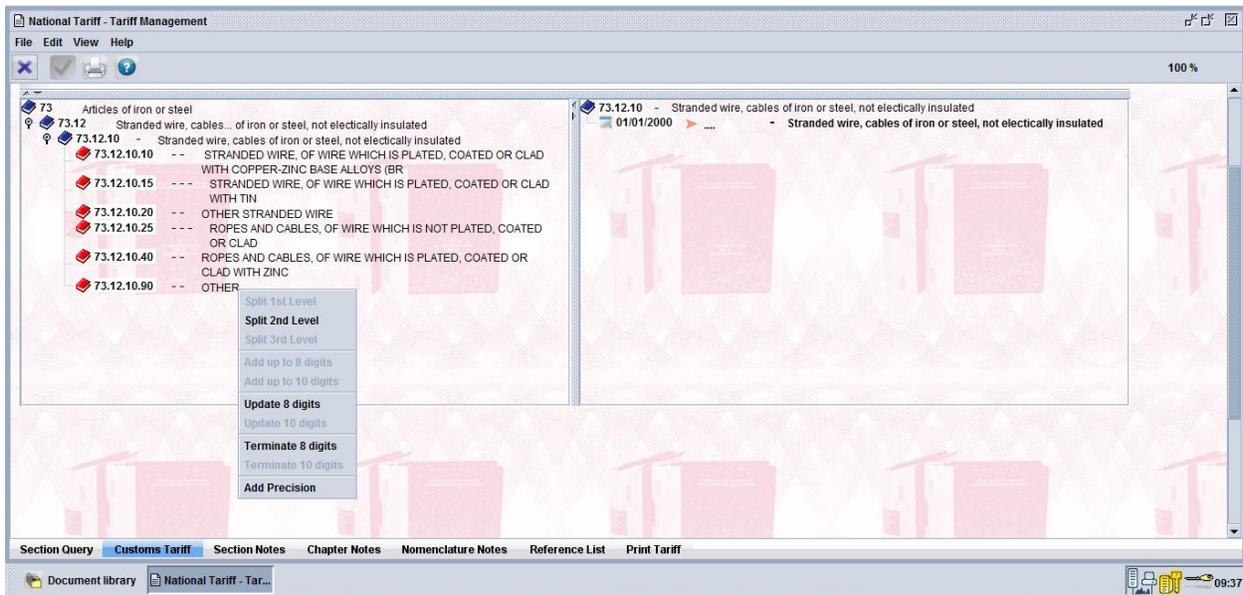


Figure 66: Sub-menu at the eighth digit level

This “second level” split is performed on the eighth character, which is the “second” character after the HS code. This will convert the eighth character from zero into 1 and 9. A click on the eleven digit red book opens a similar sub-menu with similar options at the 3rd level as shown in **figure 67** below.

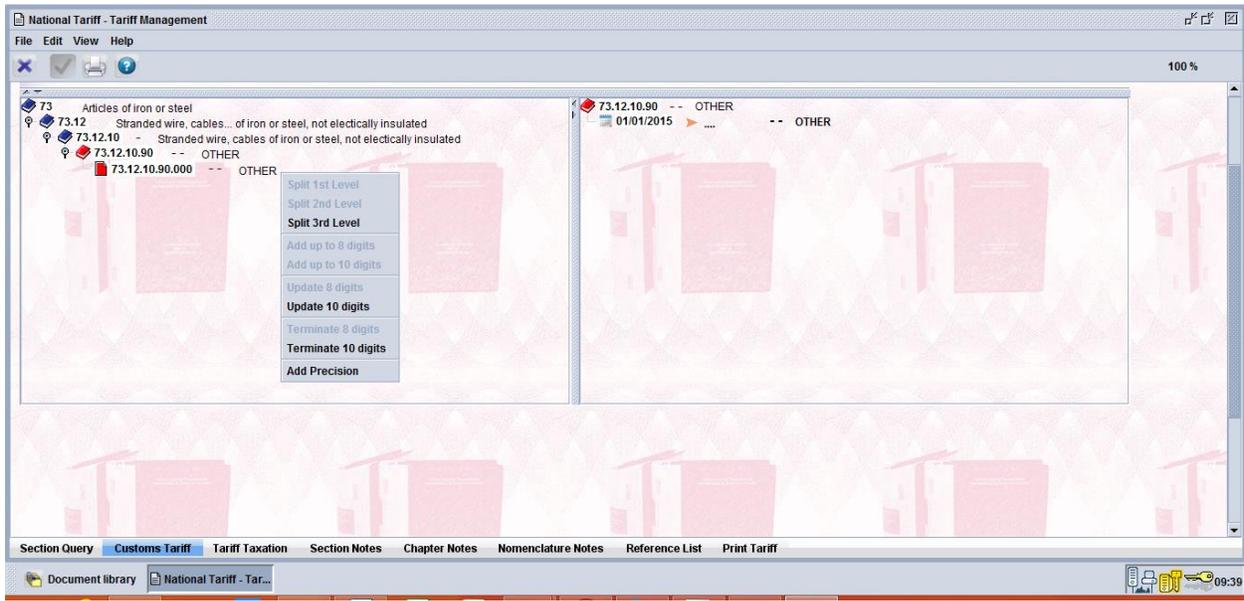


Figure 67: Sub-menu at the eleven digit level

This split can be carried out before or after a split at the first level and at the second level. Menu options are: Split 3rd level, update 10 digits, terminate ten digits and add precision. These updates are carried out at the “third level” - on the ninth character, which is the “third” character after the HS code. Thus splitting will subdivide at whatever character is required into 1 and 9. The intervening characters are added to the “father” or to the preceding heading. This can be done add up to 8 digits as shown in **figure 68** below.

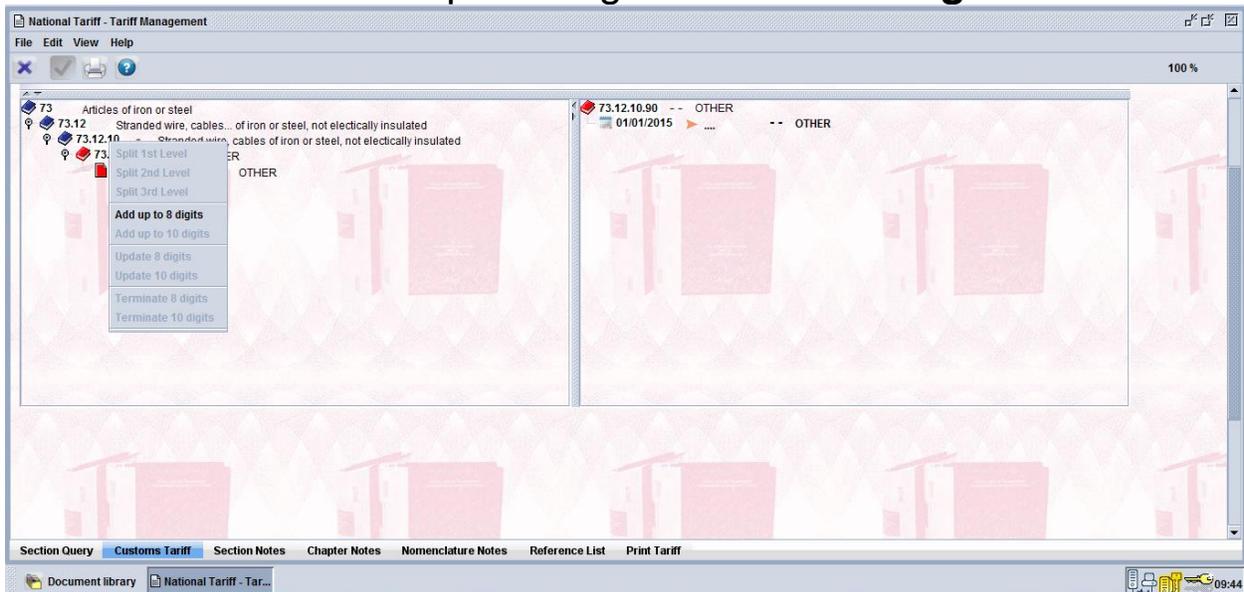


Figure 68: Sub-menu to Add up to 8 digits

A user can also update or delete (terminate) the existing codes by right clicking on the appropriate desired level for instance 8 digit or 11 digit and this will provide update and terminate menus as shown in figures 69, 70, 71 and 72 below.

Figure 69: Sub-menu to terminate 8 digits

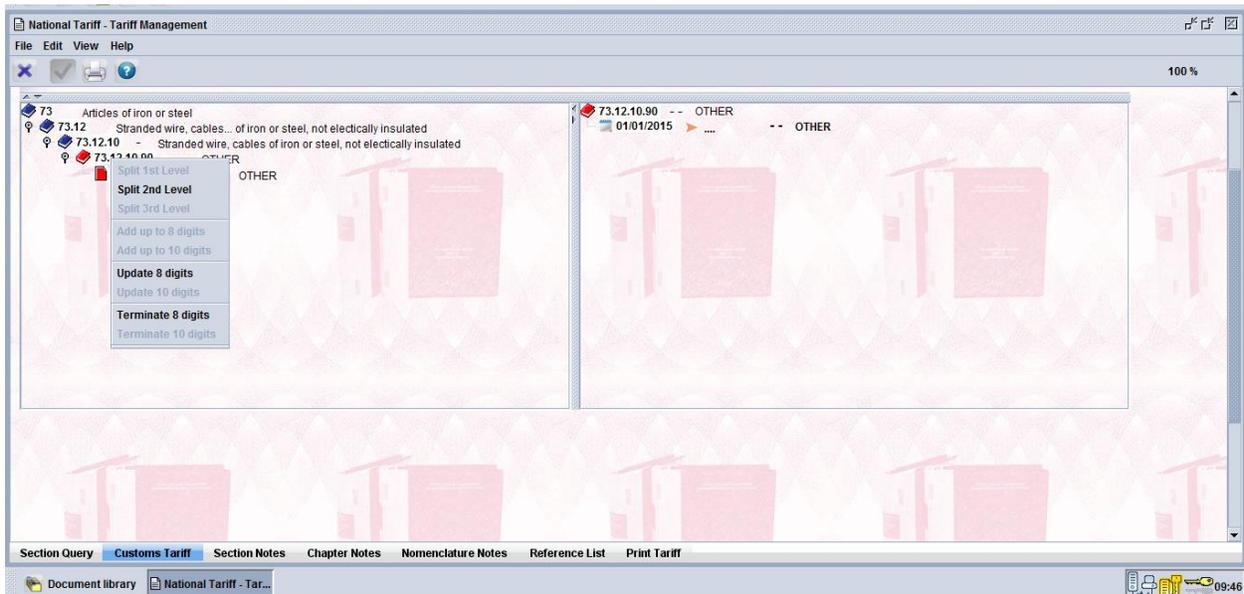


Figure 69: Sub-menu to terminate 8 digits

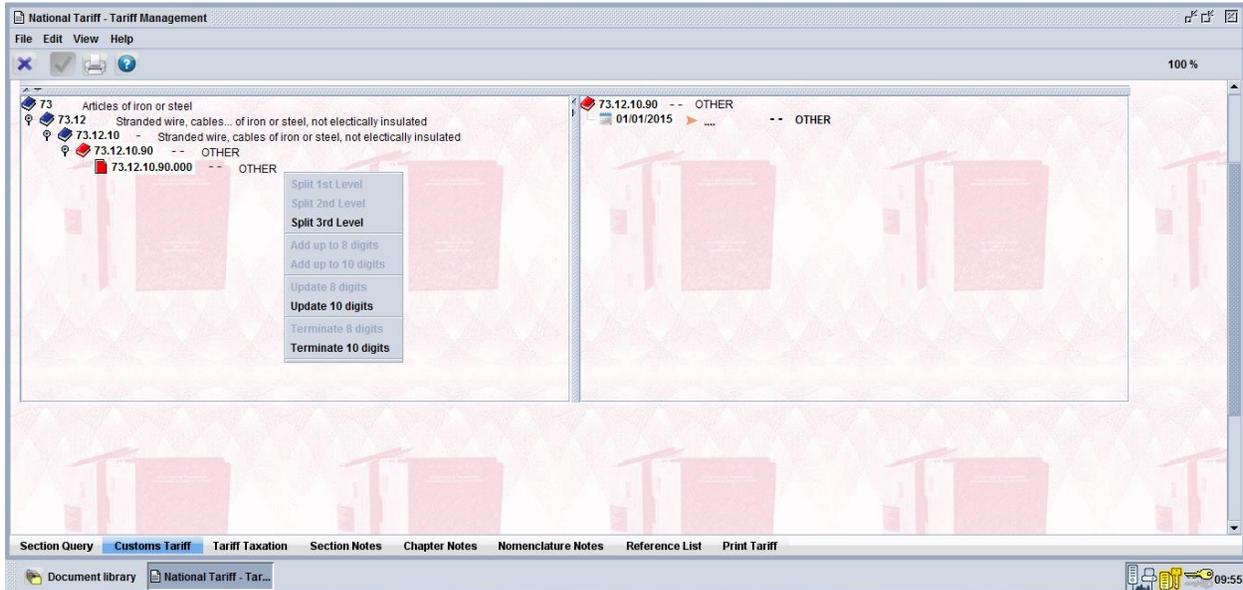


Figure 70: Sub-menu to update 10 digits

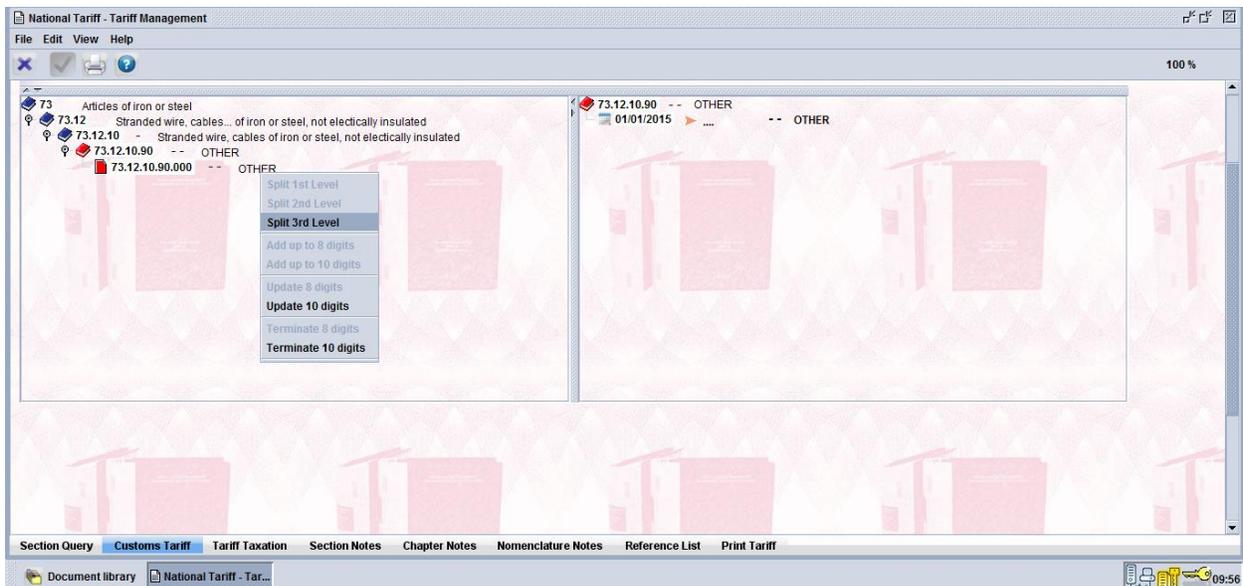


Figure 71: Sub-menu to terminate 10 digits

Update 8 digits

This sub-menu allows the user to update only the Short Description of the Tariff which is usually used on the declaration. When this menu is opened up, another tab is created at the bottom of the screen called Customs splitting. On this screen, the user will then update the description of the commodity code as desired and insert

an effective date from which this description will start working as shown in **figure 72** below. The effective date may vary according to the national needs but in most cases all updates are effective minimum the following day.

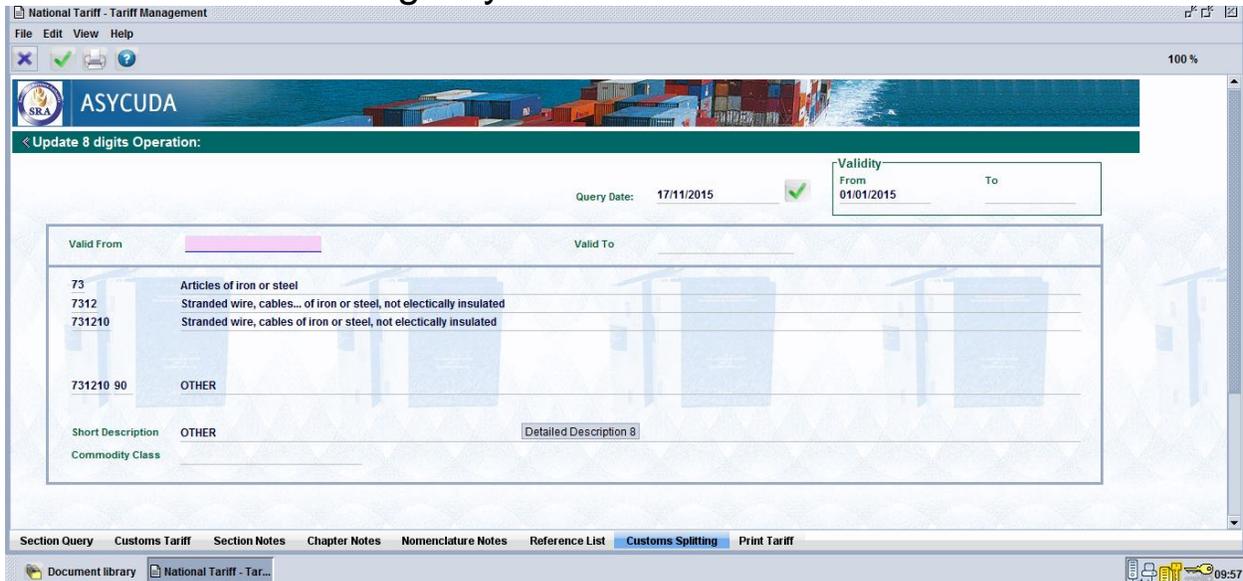


Figure 72: Updating the 8 digit description

To complete and validate the changes, the user will click on the green tick at the top left hand corner of the screen. This will in turn produce validation messages as shown in **figures 73 and 74** below:

Figure 73: Updating the 8 digit description

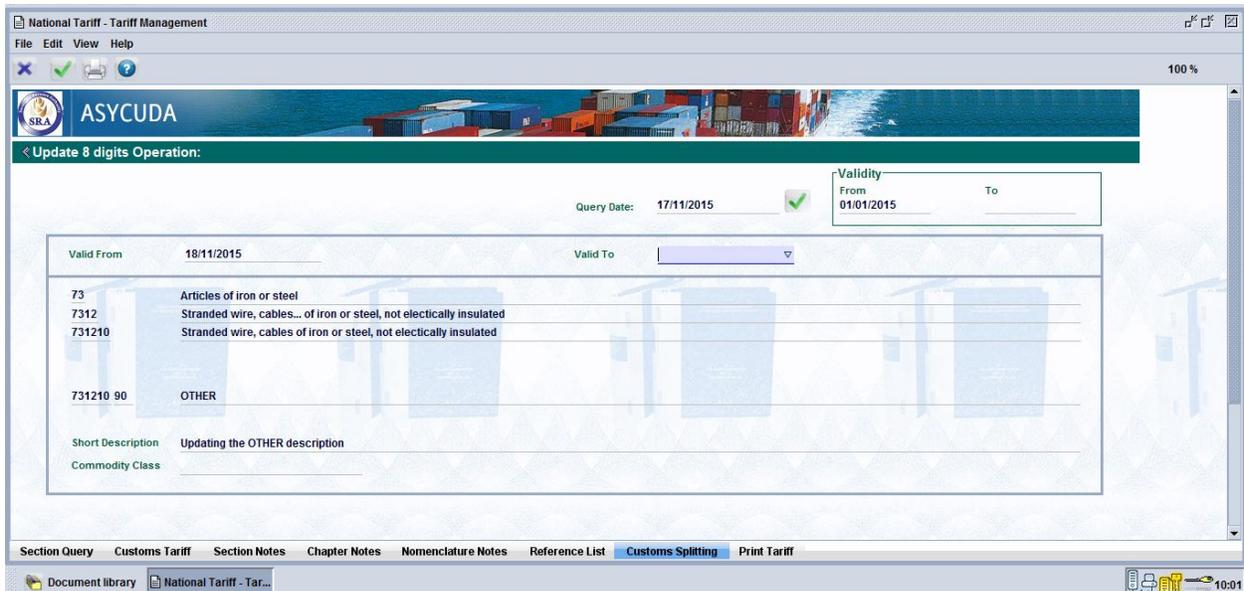


Figure 73: Updating the 8 digit description

Figure 74: Updating the 8 digit description

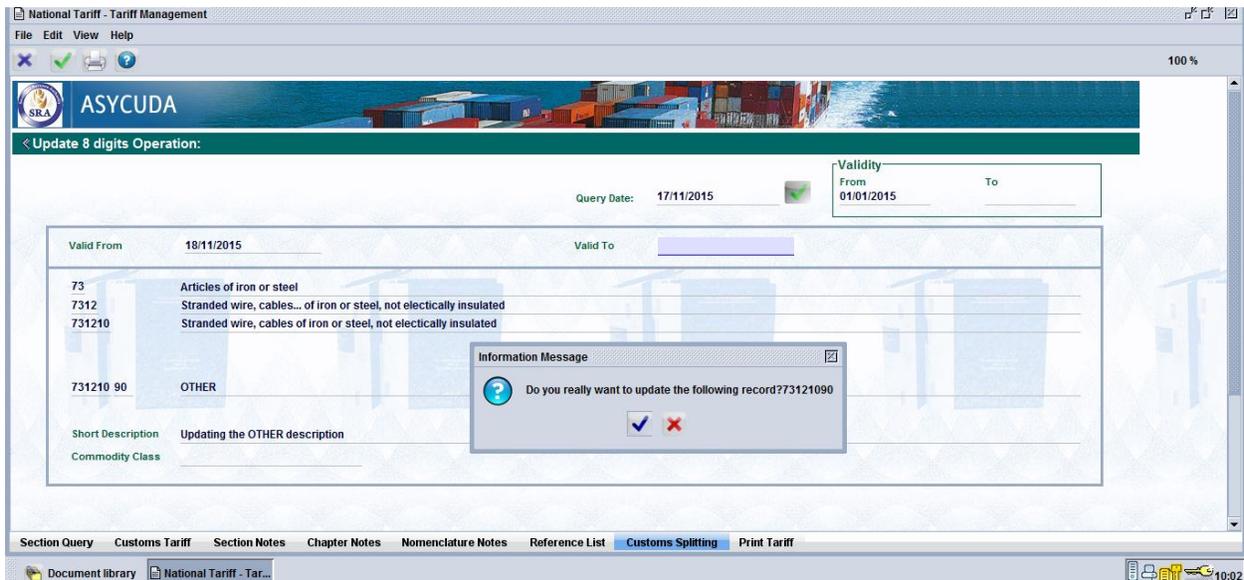


Figure 74: Validation question for updating 8 digit level

Confirmation of update done at 8 digit level will be returned by the computer

Updating 10 digit level

In a very similar manner to the 8 digit update, the 10 digit update which is actually at the 11 digit level in Swaziland will open up the Customs splitting screen for the user to update the system. In this screen, the user has the possibility to update the short description and the tariff rates located at the bottom of the screen. An effective date of minimum the following day also has to be inserted before the changes can be validated as shown in **figure 75** below:

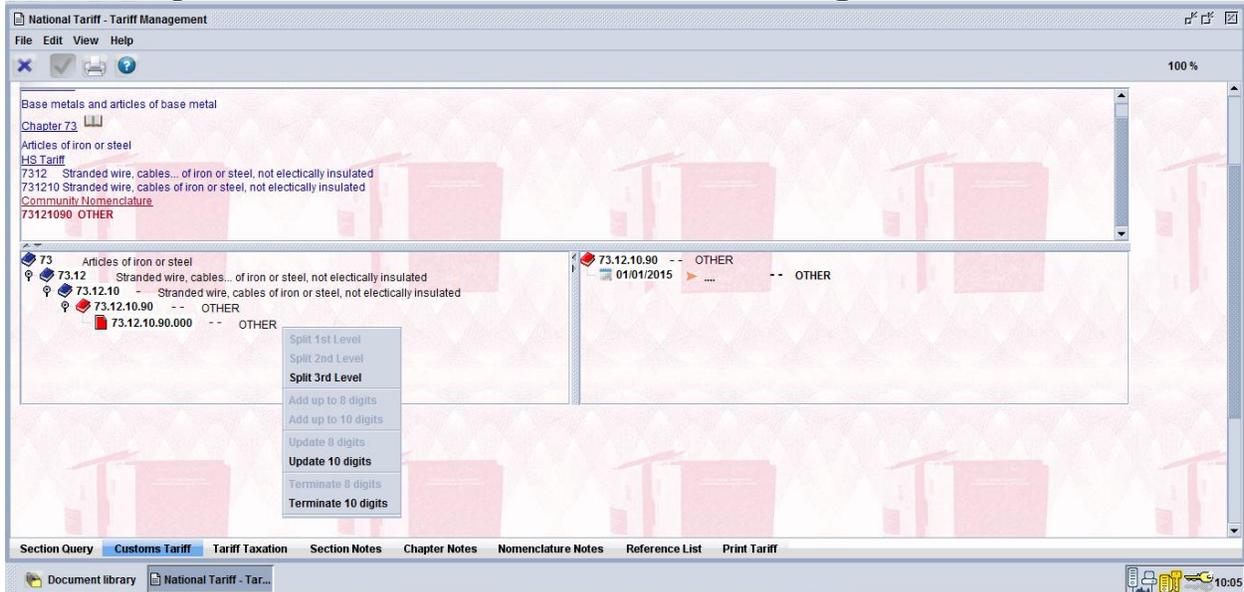


Figure 75: Updating the 11 digit level

Validation of the changes then can be effected.

Terminating 8 and 10 digit levels

Terminating (deleting) commodity codes may come as a result of international, regional or national changes but in all circumstances, the removal of a commodity code should be justified and approved because there can be an immediate negative impact if removed in error. When the user clicks on the Terminate 8 or 10 digits sub-menu, the Customs splitting tab will open up and the user will be required to insert the end date from which the commodity code will no longer be operational. **Figures 76 and 77** below shows termination of the 8 digit level of the code and this implies that by default the 11 digit level would no longer exist also.

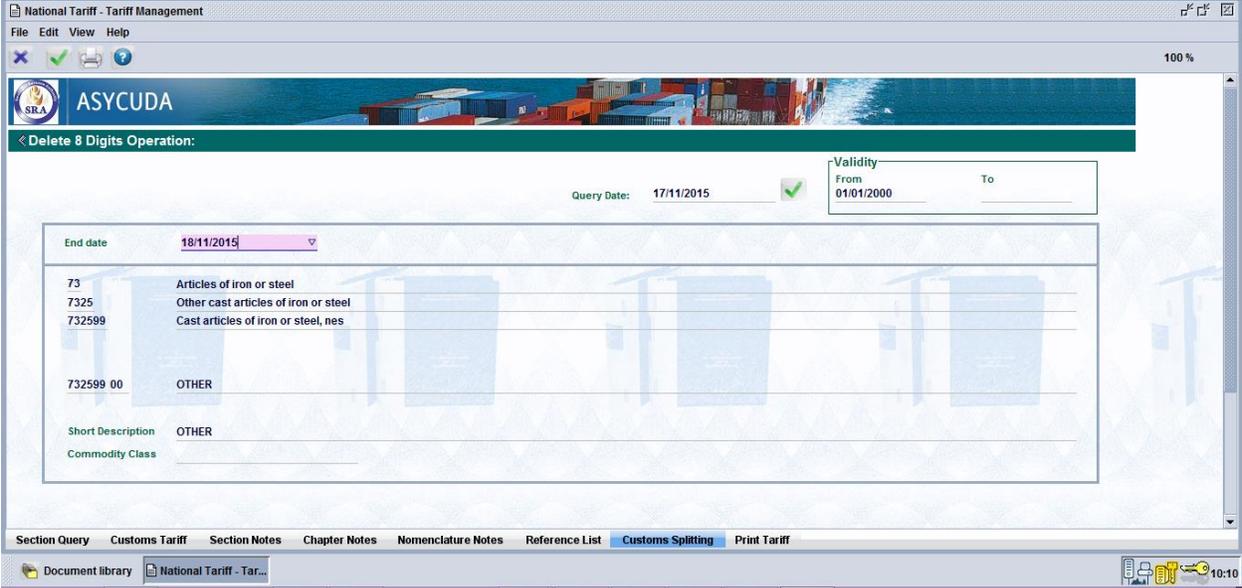


Figure 76: Termination of 8-digit commodity code



Figure 77: Termination of the 10-digit level commodity code

To confirm the changes, the user will complete the process by clicking on the green tick at the top left hand side of the screen and the confirmation messages will be displayed.

Splitting

First level splitting

A click with the mouse on the menu option “split 1st level will open the splitting screen showing the chosen commodity code split into two sub divisions, initially 10 and 90.

For example, the HS code for Casks, barrels, Vats, Tubs etc. and parts thereof, of wood is 441600. The eleven digit commodity coded for this is 44160000 000. The automated splitting facility at 1st level will reveal:

441600 Casks, barrels, Vats, Tubs etc. and parts thereof, of wood
 441600.10.....
 441600.90.....

It is necessary to name these new sub divisions whilst always preserving the integrity of the tariff by leaving the 90 code as “other forms of the commodity”. This might be accomplished as follows:

441600.10 - Wooden casks and barrels and parts thereof.
441600.90 - Wooden vats and tubs etc. and parts thereof.
A sample screen to shown first level split is given in figure 86 below:

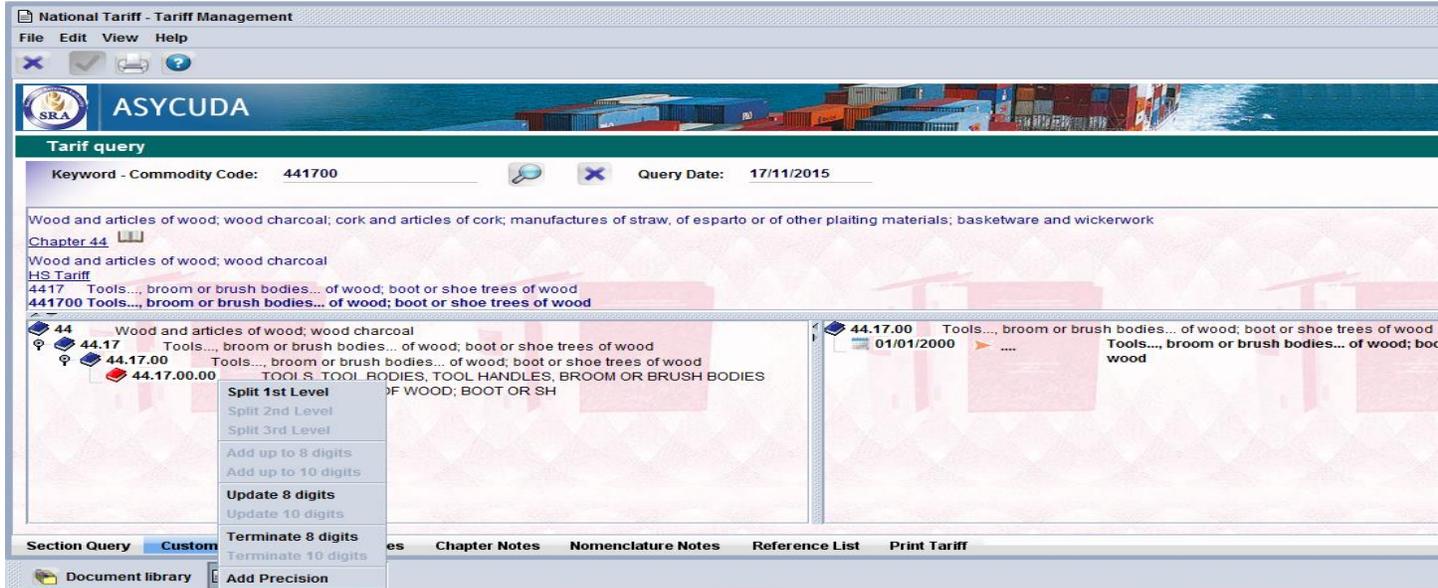


Figure 78: Splitting first level

The system will return a confirmation question before a split is validated. Subsequently upon validation, another message will be displayed confirming that the split has been done.

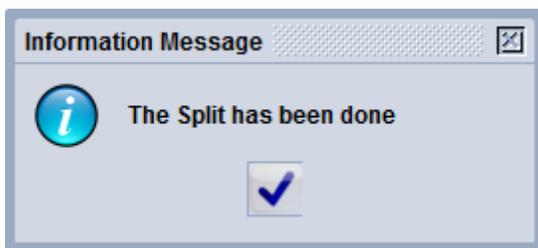


Figure 79: Split validation complete

Note that this split will not come into effect until the next day and so will not be visible unless a new tariff query is made on the appropriate date. In this case, when the user inserts the query date of 14 November, 2015 as seen in **figure 79** below and clicks on the

search button, the new splits will appear as shown in figure 80 below.

Figure 79: Changing the query date to a future date

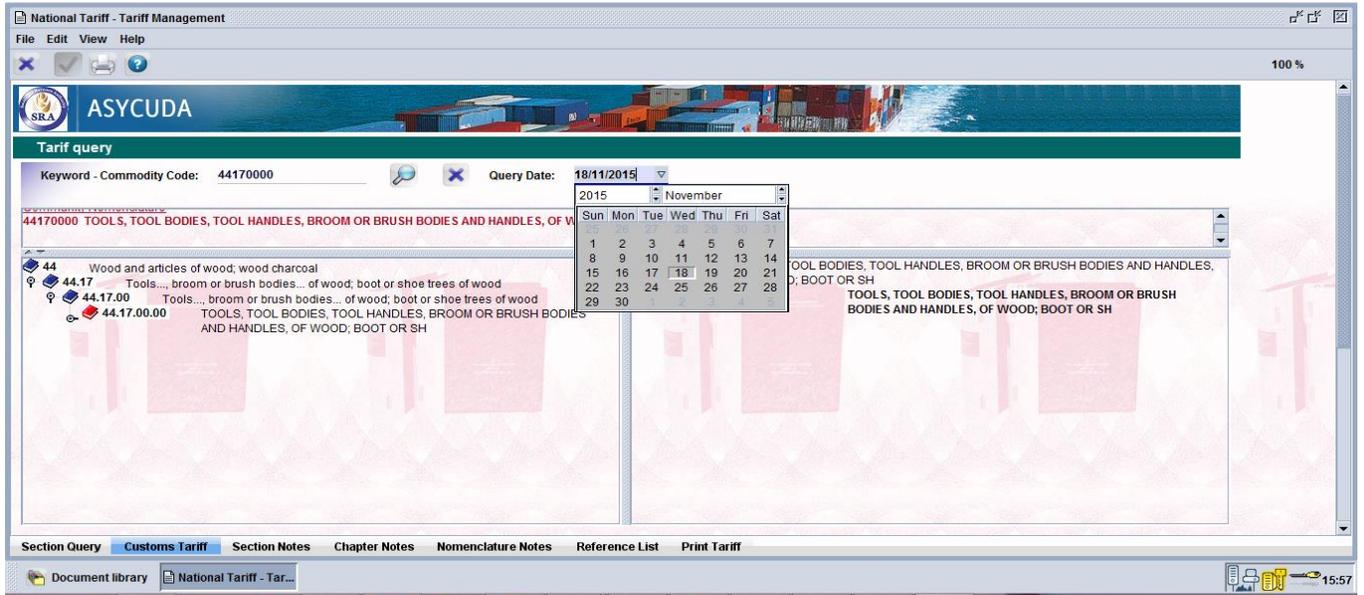


Figure 79: Changing the query date to a future date

Figure 80: Commodity code split at first level

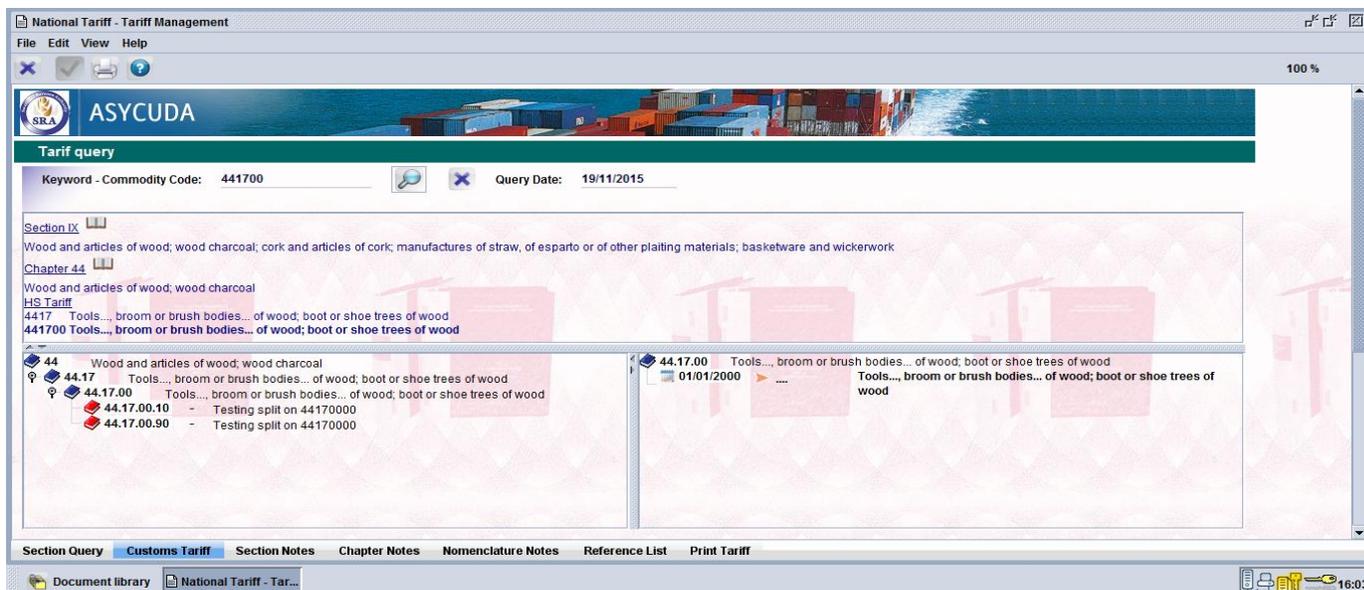


Figure 80: Commodity code split at first level

Second level Splitting

This becomes available after a split at first level has been performed. It is now possible to split the 10, 20 30 – 90 codes into 11, 12 etc. and 21, 21 etc. For example in our example above, the code 441600.10 - Wooden casks and barrels and parts thereof.

Could be split into:

441600.11 - Wooden casks and barrels.

441600.19 - parts thereof.

A sample screen is shown in **figure 81** below:

Figure 81: Second level splitting

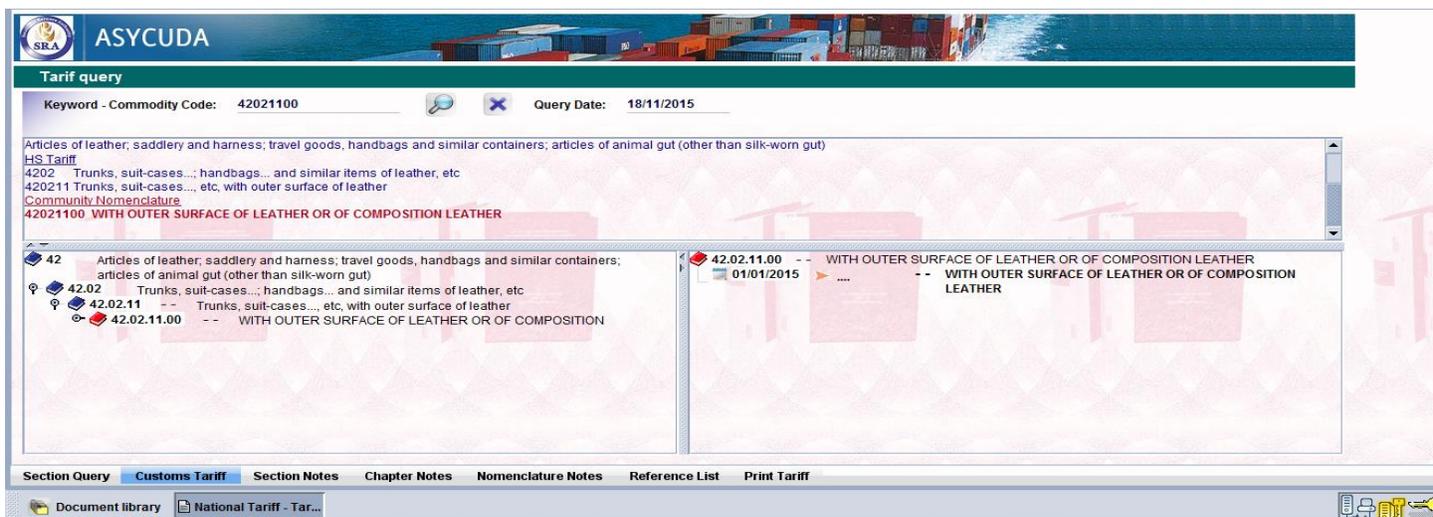


Figure 81: Second level splitting

Validation is completed is then done to complete the process.

Third level Splitting

This operates in exactly the same manner as the first level but is undertaken at the ninth digit level. Thus, the tariff may be further sub divided at this level (the third digit after the HS code – 3rd level). In our example of 44160010 above, the final third level split may become:

441600.10.100 -- Wooden casks capacity >= 40 gallons.

441600.10.900 -- Other forms of wooden cask

A sample screen is shown in **figure 82** below:

Figure 82: Third level splitting

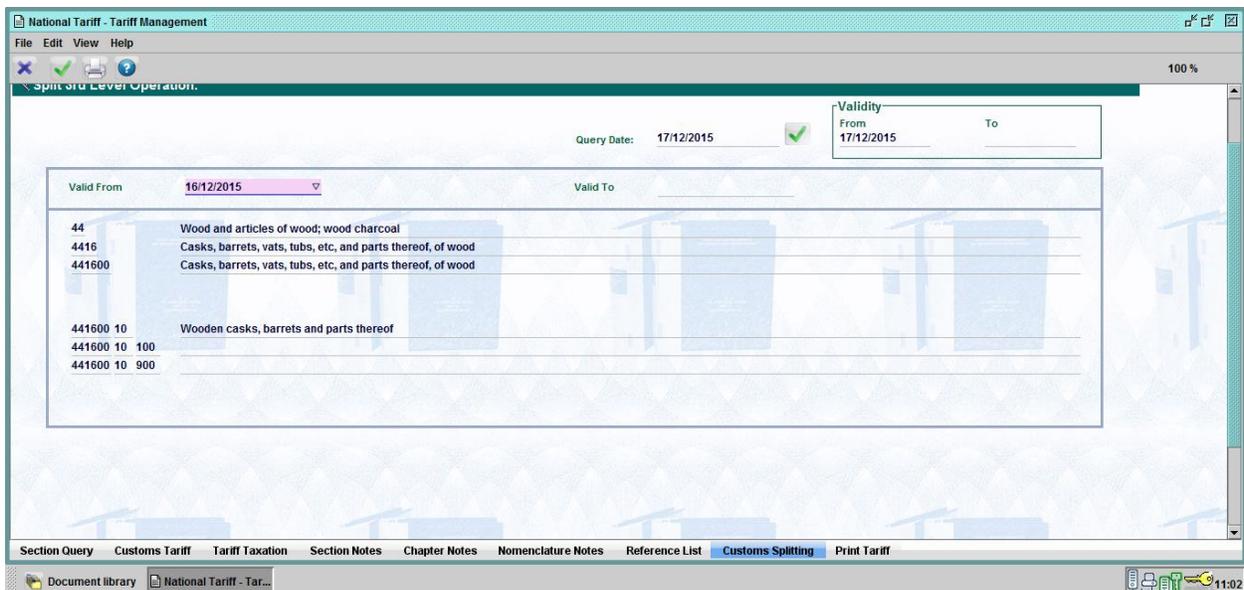


Figure 82: Third level splitting

Validation of this split is then done.

Add up to 8 digit (or ten digits):

This function is carried out after a commodity code has been split and must be carried out to the “father” or to the preceding heading – not to the codes resulting from the split. The “add” command appears only after a split has been carried out.

This is mainly used to add other commodity codes at this level that would not result from the split of 10 or 90 but are required to show specific codes at the same level. In our example above, using this menu, another code can be created as 44160030 and used to describe the related commodity codes. A sample screen is given in **figure 83** below showing an addition to add 30.

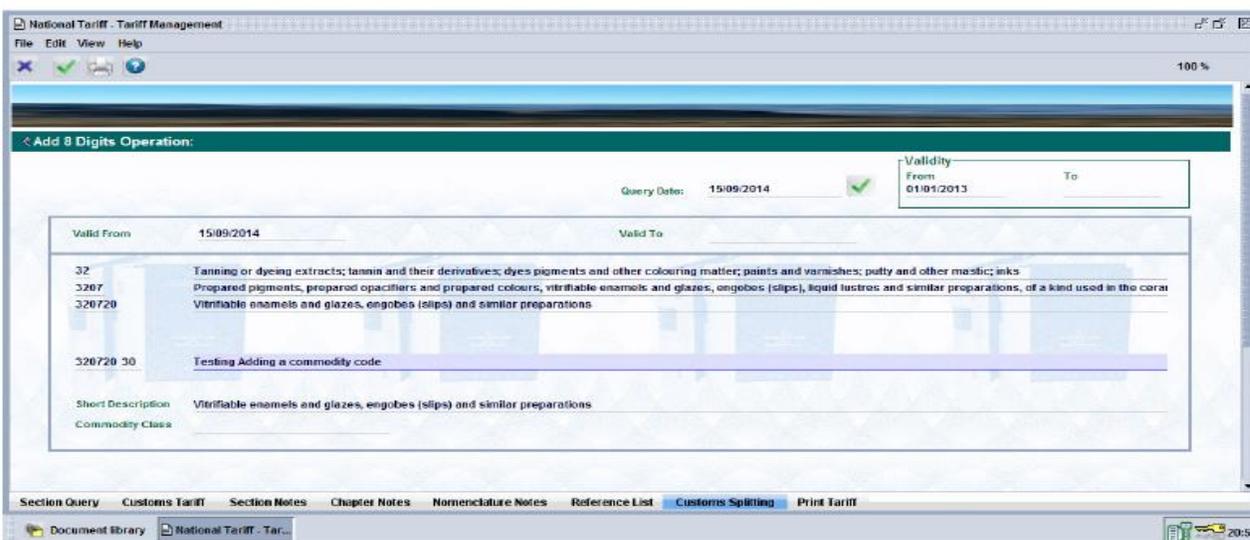


Figure 83: Adding up to 8 digits

On clicking the green tick, a question message will appear as shown in figure 84 below:

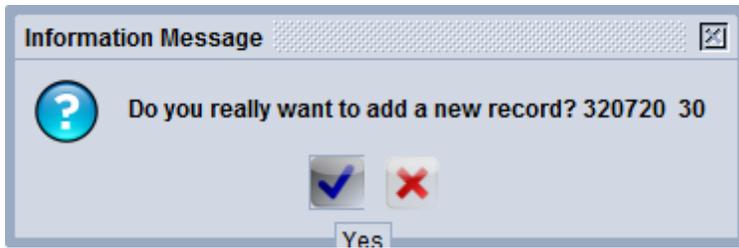


Figure 85: Validation confirmed for adding up to 8 digits

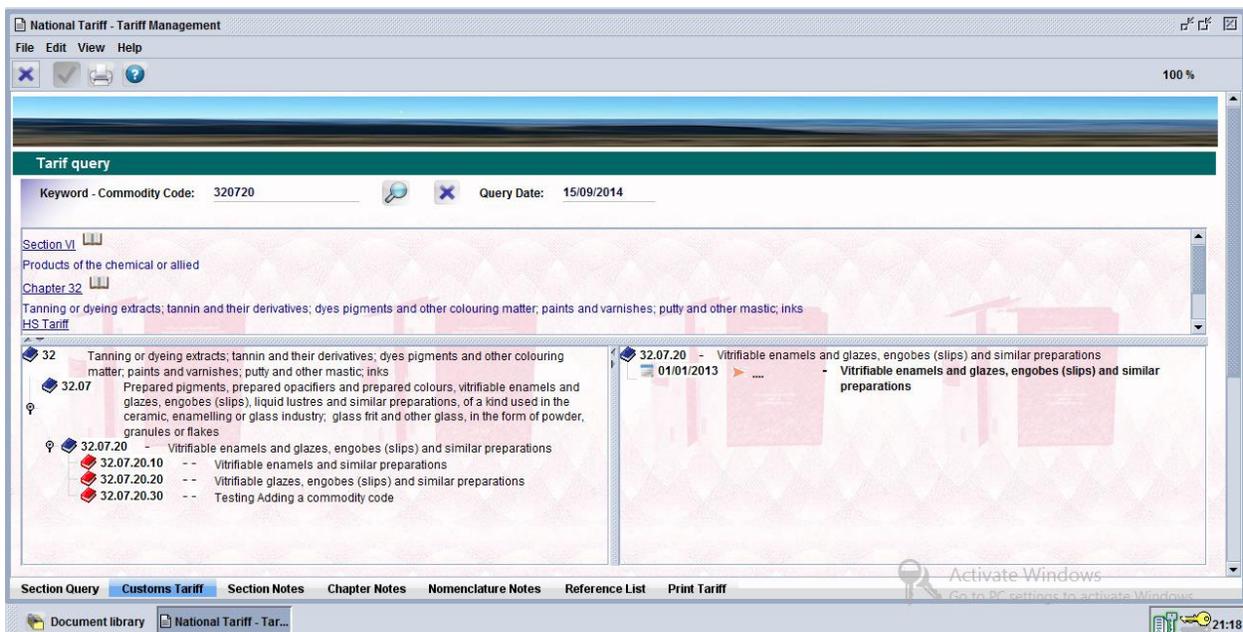


Figure 86: List of all codes after 8 digit split and additions

Non-compliant WTO HS Splitting

If the Tariff is configured as non WTO compliant, it is possible to split in one position only. A split at one position would change commodity code 10 into commodity code 11 (or other choice), with the 10 becoming a heading. The split in one position can only be undertaken on a ten digit code so it is normally first necessary to perform a normal split. For example: 070390 - Leeks and other alliaceous vegetables NES.

This may be split normally into two sub headings:

070390.10 -- Leeks
070390.90 -- Other alliaceous vegetables NES.

A split at one position (the 10) will result in the following

070390.10 --- Leeks
070390.90 -- Other alliaceous vegetables.

Smart Management

The tariff rates and other parameters like units of measurement can be updated one commodity code at a time as described above. Alternatively, the smart management facility can be used to update large sections of the tariff at the same time as long as the component being updated will affect different commodity codes with the same end results. Great care must be taken when using this facility since the system will do exactly what it has been instructed to do and yet this may not necessarily be according to the expectations of the user. The tariff can be damaged and the change will be very difficult to reverse. To access the smart management tool, the user will click on ASYCUDA > Integrated Tariff > Commodity codes, right click on Smart Management and click on New as shown in figure 87 below.

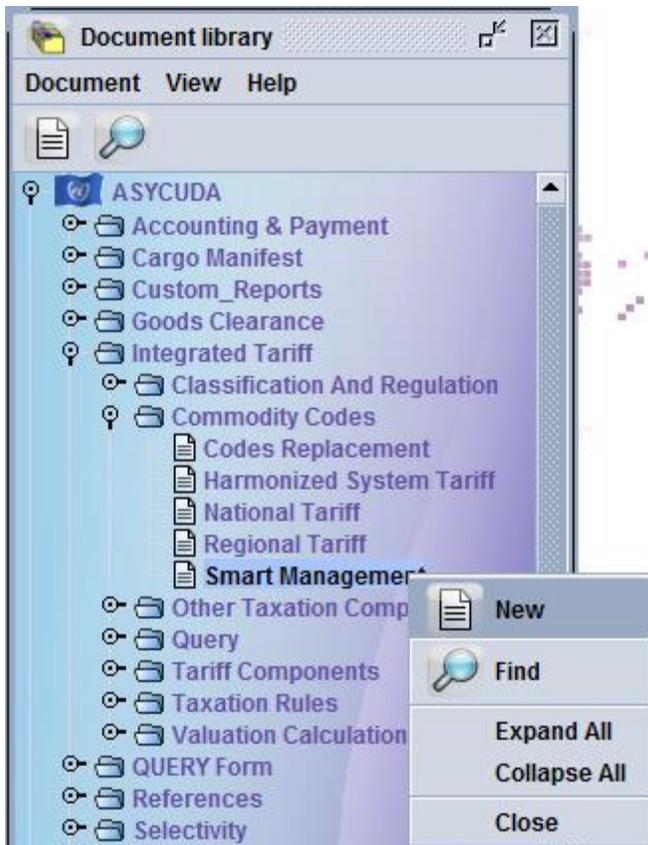


Figure 87: Path to Smart Management

A new window will be opened as shown in figure 88 below for the user to begin making changes using this tool:

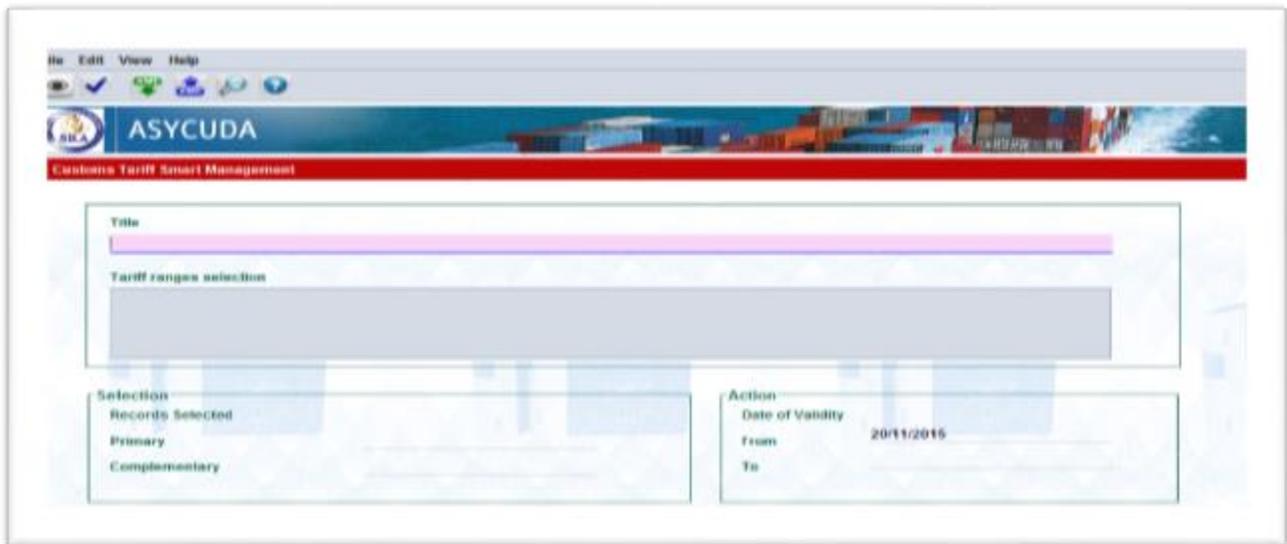


Figure 88: Smart Management window

The fields must be completed as follows:

Title: To use the facility each update must be given a title such as “Live Animals”.

Range Selection: The Tariff range that is to be updated must be set – this is the range of commodity codes that will be updated. If only chapter 01 is to be updated then the syntax: [01] must be used. If a range of chapters is to be updated, say chapters 01 to 05 the syntax: [01, 05] is used. Headings, HS codes and full commodity codes may be used in this syntax. In most cases, it is the full commodity code that needs to be updated and therefore the syntax would be similar to this: [01012100000, 01019000000]. Where some commodity codes in the same chapter are to be updated while others are not, the plus (addition) sign can be used to include only those codes required, for example: [01012100000] + [01012900000] + [01019000000]. In this example, the commodity code 01013000000 has been left out. The same expression can be written differently using the minus sign as [01012100000, 01019000000] – [01013000000].

Action: Date of Validity:

All updates are effective at a future date and in most cases, the system will automatically display the next day’s date but the user can insert the effective date of their choice which is not the current date.

Selection – Records Selected:

This will be automatically completed by the system and will inform the user of the number of records that were updated.

Attributes of Tariff Code: It is possible to insert throughout the range chosen: new rates of duty; new units of measure, a national note or to link commodity codes to a market value reference or a taxation rule. When the user clicks on the “No action” field of the

update section, several action choices become apparent as is explained below.

The Any/Empty field is sometimes available to be ticked depending upon the choices made below. Ticking it means that the system will update any field that it finds within the selected tariff range, including empty fields. If it is not clicked the complementary selection field must be completed – this is to record the statistical unit or duty rate that must be replaced or deleted. The update field is the new statistical unit or the rate of duty that is to be inserted into the tariff via replace or add instruction.

The following actions are used to make the necessary changes to the range selected.

No Action:

Nothing will be done to the range

Replace With:

A tax rate or unit of measure entered to the complementary section will be replaced with the tariff coded attribute or tax rate entered to the Update section. Any/Empty means any existing data element and if ticked any and all rates that exist in the selected range will be replaced.

Add:

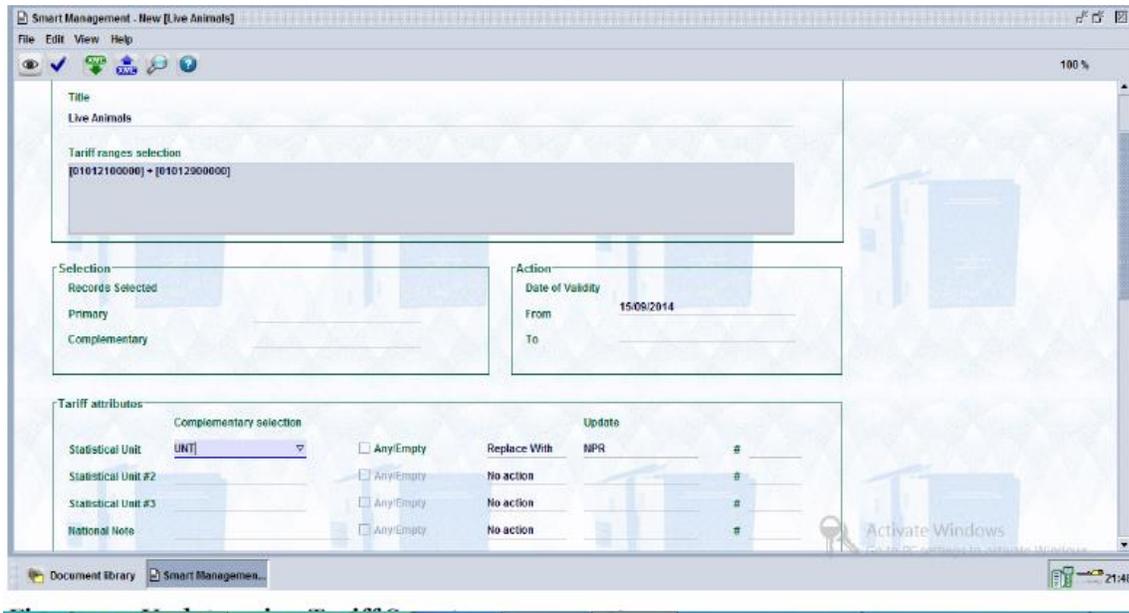
A new tax or tariff code attribute will be added throughout the tariff range that was selected.

It will only be added in empty tariff slots.

Delete:

The attribute or tax rate that is entered will be deleted throughout the range.

A sample screen is displayed in **figure 89** below showing a tariff range with potential updates:



Once the update has been done, the user will validate the changes by clicking on the blue tick at the top left hand corner of the screen and a message screen will appear as shown in **figure 90** below:

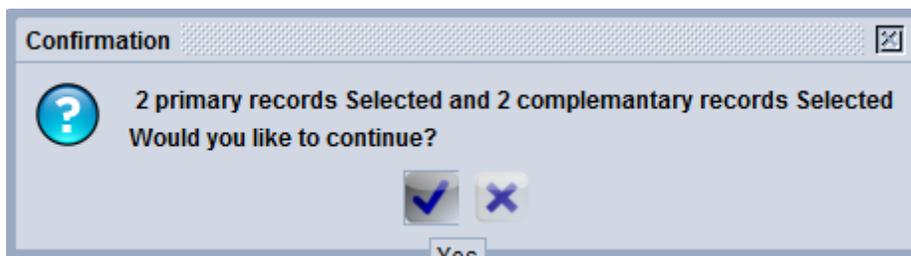


Figure 91: Smart Management Validation complete

