

Notes for the guidance of Exporters and Agents

1. When entry is to be made: The Customs Law requires that goods shall be deposited in a transit shed and the entry lodge with Customs before the goods is loaded for exportation.
2. By whom entry may be made: The entry must be signed by the Exporter of the goods concerned or his authorized Agent (who may be asked to produce documentary evidence that he is so authorized). The signatory must be in a position to vouch for the accuracy of the information given on the entry.
3. Country to which goods consigned: This means the country to which goods are consigned on a through Bill of Lading or Airway Bill.
4. Country of destination: This means the country of ultimate destination of the goods, which may not necessarily be the same as the country to which they are initially consigned.
5. Description of goods: The goods must be described in sufficient detail to enable them to be identified with the Tariff heading concerned. Goods falling into different Tariff headings must be entered as separate items on the entry.
6. Tariff heading: The appropriate Tariff heading is found by consulting the First Schedule to the Customs Law, copies of which can be obtained from the Legislative Assembly. Exempt goods should also be entered for export - these are listed in the Second Schedule to the Law.
7. Export Value: This should be the 'free on board' value at the Cayman Port or Airport of exportation (normally the FOB invoiced price).
8. Import duty reclaimed: These columns should be completed only when drawback or other forms of refund of duty is payable, eg on the re-exportation of certain classes of temporarily imported goods.

For official use only

Record of physical examination (if undertaken)

Officer

Date

Verification of shipment

* Goods produced before shipment

* Goods seen on board Ship _____
Aircraft _____

* Verified through shipment records

* Delete as appropriate

Officer

Date

Discrepancies at export

Details:

Officer

Date

Subsequent action, where necessary:

Officer

Date