



CUSTOMS DEPARTMENT

NOTICE TO IMPORTERS AND DECLARANTS - INVOICES

IT HAS BEEN NOTICED THAT SOME INVOICES SUBMITTED WITH BILL OF ENTRY ARE NOT IN CONFORMITY WITH REGULATION 13(1) OF THE CUSTOMS REGULATIONS 1989.

IMPORTERS AND DECLARANTS ARE HEREBY REMINDED THAT ALL INVOICES SUBMITTED WITH BILL OF ENTRY SHOULD COMPLY WITH REGULATION 13(1) OF THE CUSTOMS REGULATIONS 1989 WHICH IS REPRODUCED BELOW:-

13. Invoices.

- (1) Subject to paragraph (3), any invoice submitted by an importer shall specify-
 - (a) the name and business address of the exporter
 - (b) the date of issue of invoice;
 - (c) the name and address of the importer;
 - (d) the quantity and description of the goods including the make, model, dimension, capacity, volume, pairs, pieces, sets or such other relevant specifications;

- (e) the f.o.b. value of the goods;
- (f) the cost of packing and packages;
- (g) all inland transport charges;
- (h) dock and shipping charges and all other expenses incidental to placing the goods on board a ship or aircraft;
- (i) the total cost including the expenses incurred for freight and insurance;
- (j) any buying and selling commission payable to any person anywhere,

and shall contain a statement signed by the exporter certifying that the particulars given in the invoice are correct and that no different invoice in respect of the same goods has been or will be issued.

ANY INVOICES NOT IN CONFORMITY WITH REGULATION 13(1) OF THE CUSTOMS REGULATIONS 1989 MAY LEAD TO UNDUE DELAY IN THE PROCESSING OF THE BILL OF ENTRY. THE UNDUE DELAY SHALL BE THE CONSEQUENCE OF THE APPLICATION OF REGULATION 13(5) OF THE CUSTOMS REGULATIONS 1989.

MRA CUSTOMS
17 APRIL 2017