

TATACARA PERMOHONAN

1. Permohonan hendaklah lengkap dan teratur seperti berikut : -

i

Borang Permohonan SLMS yang ditandatangani oleh Pengarah atau Pengurus Syarikat;

ii

Borang Penilaian Sendiri (Self-Assessment Checklist Form) berserta dokumen-dokumen yang diperlukan di dalamnya;

iii

Profil Syarikat;

iv

Salinan *Memorandum and Articles of Association of the Company / Registration of Companies*;

v

Nama wakil yang dilantik untuk berurusan dengan JKED (khususnya mengenai dengan keahlian sebagai SLMS);

vi

Senarai (berserta salinan persuratan) syarikat-syarikat Ejen Punggah Edar atau Syarikat Pengangkutan yang telah dilantik untuk menguruskan hal ehwal perkastaman bagi pihak syarikat;

vii

Salinan lesen-lesen atau kebenaran-kebenaran yang telah diberikan oleh JKED (jika ada); dan

viii

Salinan Keterangan Kewangan (Financial Statement) yang telah diaudit dan diiktiraf.

2. Borang permohonan yang lengkap hendaklah dihantar ke alamat berikut : -

**Pengawal Kastam & Eksais Diraja
Ibu Pejabat,
Jabatan Kastam dan Eksais Diraja,
Kementerian Kewangan,
Jalan Menteri Besar,
Bandar Seri Begawan BB3910,**

3. Syarikat hanya dikehendaki untuk menghantar satu permohonan bagi SLMS. Bagi mana-mana syarikat yang mempunyai banyak cawangan, hanya Ibu Pejabat (head office) sahaja dikehendaki untuk menghantar permohonan tersebut.
4. JKED akan membuat lawatan (site visit) ke premis syarikat dan mengadakan temuduga dengan pihak syarikat. Proses permohonan akan mengambil masa sehingga 3 bulan.
5. Syarikat pemohon akan diberi notis dalam tempoh 3 minggu daripada tarikh temuduga.

**Borang boleh diperolehi dan dimuat turun di
alamat : www.tradingcrossborders.gov.bn**

Sebarang pertanyaan boleh hubungi di talian :

**Telefon : 2382333
Faksimili : 2382666
Emel : slms@customs.gov.bn**



SUTERA LANE MERCHANT SCHEME (SLMS)

**JABATAN KASTAM DAN EKSAIS DIRAJA
KEMENTERIAN KEWANGAN
NEGARA BRUNEI DARUSSALAM**

SUTERA LANE MERCHANT SCHEME (SLMS)

Program SLMS adalah pengiktirafan pelanggan bagi mempercepatkan proses kebenaran dan pelepasan barangan yang diimport ke Negara Brunei Darussalam atau diekspot keluar negeri.

KRITERIA SLMS

Syarikat yang berhasrat untuk mengikuti SLMS hendaklah mematuhi kriteria-kriteria yang telah ditetapkan seperti berikut :

1. Syarikat hendaklah berdaftar di bawah Akta Syarikat-Syarikat Penggal 39 sebagai Sendirian Berhad.
2. Syarikat pengimport dan pengeksport hendaklah berdaftar dengan JKED sebagai *Traders* di dalam *Brunei Darussalam National Single Window* (BDNSW). Penggunaan khidmat Ejen Punggah Edar atau khidmat Syarikat Pengangkutan juga dibolehkan dengan syarat Syarikat pengimport dan pengeksport hendaklah menyertakan di dalam borang permohonan SLMS, dokumen-dokumen lantikan syarikat-syarikat Ejen Punggah Edar atau Syarikat Pengangkutan yang dibenarkan untuk menguruskan hal ehwal pengimportan dan pengeksportan syarikat yang memohon.

3. Syarikat hendaklah ditubuhkan sekurang-kurangnya 5 tahun dan mengendalikan aktiviti import dan eksport tidak kurang daripada 3 tahun.
4. Syarikat hendaklah mempunyai nilai perdagangan (trade value) sekurang kurangnya \$1,000,000.00 dalam tempoh 1 tahun kebelakangan iaitu sehingga sebulan sebelum permohonan.
5. Syarikat hendaklah tidak pernah didakwa dimahkamah di bawah perundangan-perundangan Kastam dalam tempoh 5 tahun kebelakangan.

KEISTIMEWAAN PENGENDALI SLMS

Pengendali SLMS akan menikmati kemudahan-kemudahan seperti berikut :-

1. Mempercepatkan dan memberi keutamaan proses :
 - ◆ Kelulusan permit import dan eksport oleh agensi-agensi yang berkepentingan dalam mengeluarkan permit import dan eksport;
 - ◆ Kelulusan deklarasi Kastam (Customs declaration);
 - ◆ Proses pengeluaran dan pelepasan daripada Pelabuhan Muara;
2. Pemeriksaan kontena-kontena atau kargo adalah dibenarkan untuk dilakukan di premis Pengendali SLMS (jika diperlukan); dan
3. Diberikan kebenaran untuk menunda pembayaran (deferred payment) cukai import dan cukai eksais dalam tempoh yang ditetapkan.

APPLICATION PROCESS

1. Applicant must submit a complete application as stated below : -

i SLMS application form must be signed by the CEO of a company;

ii A Self-Assessment Checklist Form with completed documents is required to be submitted;

iii A company profile;

iv A copy of the Memorandum and Articles of Association of the Company / Registration of Companies;

v Name of the company's appointed person to liaise directly with RCED;

vi Listing of Forwarding Agents and Freight Agents that are managing customs related matters on behalf of the company;

vii Copies of license and/or permits issued by RCED (if any); and

viii A copy of company's audited Financial Statement.

2. Completed application form should be forwarded to the following address : -

**Controller of Royal Customs and Excise
Headquarter,
Royal Customs and Excise Department,
Ministry of Finance,
Jalan Menteri Besar,
Bandar Seri Begawan BB3910,
Negara Brunei Darussalam.**

3. Companies with branches are advised to submit one SLMS application only.

4. RCED will undergo inspection and site visit to all companies' premises and will conduct interviews with the companies' representatives. This assessment process may take up to 3 months.

5. RCED will issue a written notice to inform on the result of the eligibility of the company at least 3 weeks from the date of interview.

Forms can be obtained and downloaded via : www.tradingacrossborders.gov.bn

For any enquiries, please contact :

**Telephone : 2382333
Fax : 2382666
Email : slms@customs.gov.bn**



SUTERA LANE MERCHANT SCHEME (SLMS)

**ROYAL CUSTOMS AND EXCISE DEPARTMENT
MINISTRY OF FINANCE
NEGARA BRUNEI DARUSSALAM**

SUTERA LANE MERCHANT SCHEME (SLMS)

Recognition program for SLMS operators to expedite the process of clearance and release of goods imported to Brunei Darussalam and exported abroad.

SLMS CRITERIA

Company that wish to apply for the program must comply with the following criteria :-

1. Company has to be registered under the Companies Act under Chapter 39 as Sendirian Berhad.
2. Import and export companies must register with RCED as 'Traders' in the Brunei Darussalam National Single Window (BDNSW). The use of forwarding agents or transporters is allowed provided that the companies must state in the application form the list of their appointed forwarding agents or transporters and submit the copy of appointment letter or agreement as proof that they are in charge of managing the company's importation and exportation activities.

3. Company has to be established for at least 5 years and has been in a minimum of 3 years of operation in importation and exportation activities.
4. Company should have a minimum trade value of \$1,000,000.00 in the past 1 year period before the date of application.
5. Company must not commit any customs offences in the last 5 years from the date of application.

BENEFITS OF SLMS OPERATORS

SLMS operators may benefit from the followings :-

1. Expedited process and priority given in acquiring : -
 - ◆ Import and export permits by the Other Government Agencies (OGAs);
 - ◆ Approval for customs declaration;
 - ◆ Customs clearance from the Muara Port.
2. Inspection of containers and cargoes can be carried out at the companies' premises; and
3. Deferred payment of import and excise duties within the set period of time.



JABATAN KASTAM DAN EKSAIS DIRAJA
KEMENTERIAN KEWANGAN
NEGARA BRUNEI DARUSSALAM



APPLICATION FOR THE STATUS OF SUTERA LANE MERCHANT SCHEME (SLMS)

New Application

Renew Application

I. Company's particulars:

1.1	Company's Name	:	
1.2	Company's Address	:	
1.3	Contact Person	:	
1.4	Telephone No.	:	
1.5	Mobile Phone No.	:	
1.6	Fax No.	:	
1.7	E-mail Address	:	
1.8	Company's Registration No.	:	
1.9	Paid Up Capital	:	
1.10	Equity Structures	:	

2. Activity:

2.1 Main Activity: Import-Export Manufacturing

2.2 Description of Product (s) to be provided in separate piece of paper: the list of goods, their HS Codes and the relevant regulations relating to the goods, such as approval permit or license.

2.3 Value (BND) of import and export for the past 12 months:

Import:

Export:

2.4 Total duty paid for the past 12 months:

2.5 Address of factory / warehouse:

2.6 Please (/) if operating from the following zones (if applicable):

- Free Trade Zone Licensed Manufacturing Warehouse
 Public Bonded Warehouse Private Licensed Warehouse

(Note: Please attached copy of license)

Address of licensed premises / warehouse:

2.7 Sales value to be provided in separate piece of paper:

No.	Product	Value	Local Sale	%	Export			
					Outside Brunei	%	LMW/FTZ	%

3. Attachments

Please provide:-

3.1 Company's last audited accounts issued by certified and independent auditor, for Customs purposes.

3.2 Flow chart of the company's supply chain:
(Company to indicate where the goods were sourced from (domestic or import) please use appendix)

3.3 List of personnel and their responsibilities:
(List names of personnel or authorized agents responsible for providing information to Customs. Provide names, copies of National Registration Identity Card (NRIC)/Passport, and specimen signatures)

3.4 List of the company's Board of Directors:
(Provide their full names, addresses, National Registration Identity Card (NRIC) no. / Passport no. / Citizenship status and Designations)

4. Declaration

I

NRIC No/Passport No: Designation:

from Company:

hereby undertake to give true and accurate information to Royal Customs and Excise Department at all times and will abide with all Customs laws, regulations and orders. I also undertake to inform the Royal Customs and Excise Department in the event of any error in information that has been identified by internal or external audit and take corrective measures immediately

Date:

Signature:

Company Stamp:

**SELF-ASSESSMENT
CHECKLIST FOR COMPANIES APPLYING
AS
SUTERA LANE MERCHANT SCHEME
(SLMS)**

COMPANY NAME

SLMS REFERENCE FILE NUMBER



**SELF-ASSESSMENT CHECKLIST FOR COMPANIES APPLYING AS
SUTERA LANE MERCHANT SCHEME (SLMS)**

The questionnaires below are meant to assist the Royal Customs and Excise Department (RCED) in determining the eligibility of companies applying for accreditation as Sutera Lane Merchant Scheme (SLMS).

Please tick Yes or No and please give explanation in the remarks column.

	CONDITION AND REQUIREMENTS	YES	NO	REMARKS	FOR OFFICIAL USE
A	DEMONSTRATED COMPLIANCE WITH CUSTOMS REQUIREMENT				
I.	Infringement / offence committed under the Customs Order 2006, Excise Order 2006 or any other national legislation				
	a. Has your company been charged in court or compounded under the Customs Order 2006, Excise Order 2006 or any other national legislation? If yes, please specify type of offence and action taken.				
	b. Has any of the directors of your company been charged in court or compounded under the Customs Order 2006, Excise Order 2006 or any other national legislation? If yes, please specify type of offence and action taken				
	c. Has any of your employees been charged in court or compounded under the Customs Order 2006, Excise Order 2006 or any other national legislation? If yes, please specify type of offence and action taken				
	d. Please specify names of appointed forwarding agents / shipping agents / forwarders / consultants. Please use attachment.				

	CONDITION AND REQUIREMENTS	YES	NO	REMARKS	FOR OFFICIAL USE
	e. Has any of them been charged in court or compounded under the Customs Order 2006, Excise Order 2006 or any other national legislation? If yes, please specify type of offence and action taken				
2	Does your company have any arrears with the Royal Customs and Excise Department (RCED)? If yes, please indicate :- a. the outstanding amount				
	b. expected date of settlement				
	c. reason for arrears (such as under declaration, wrong declaration, late submission, etc.)				
3	Has your company made any applications for refund to the Royal Customs and Excise Department (RCED)? If yes, please specify :- a. Number of refunds :				
	b. Amount of refunds :				
	c. Reason for refunds :				
4	Availability of supporting documents at the time of submission of Customs declaration for Customs verification. a. Are you able to make available all supporting documents at the time of submission of Import/ Export declaration?				
5.	Does your company deal with the goods listed under; a. Controlled, Restricted and Prohibited Items and, b. Goods which are under total prohibition or precursor chemicals which can be used in the manufacture of drugs or materials for weapons of mass destructions (WMD)?				

	CONDITION AND REQUIREMENTS	YES	NO	REMARKS	FOR OFFICIAL USE
B.	SATISFACTORY SYSTEM FOR MANAGEMENT OF COMMERCIAL RECORDS				
6.	Does your company adopt Financial Reporting Standards (FRS)				
7.	Does your company maintain a complete set of accounting books and records in a satisfactory manner?				
8.	Electronic Procurement and inventory Accounting System a. Does your company use electronic accounting System? If yes please specify; 1. Types of software used. 2. Date of implementation of the accounting system				
	b. Does your company have a procurement and inventory system?				
	c. Are your imported and local inventory / procurement records clearly delineated?				
	d. Can customs access to the system for testing and extract data from the system?				
9.	Compliance with Registration of Companies and Business Name Act Does your company submit a copy of audited financial statement within 6 months from the end of financial year to Registration of Companies and Business Name Division (ROCBN)?				

	CONDITION AND REQUIREMENTS	YES	NO	REMARKS	FOR OFFICIAL USE
10	Does your company maintain records on : a. Shipping documents i. Packing List ii. Bill of Lading / Air Waybill iii. Certificate of origin				
	b. Commercial documents i. Debit/ Credit Note ii. Payment records i.e. L/C, TT etc. iii. Purchase/ Sales Order iv. Purchase / Sales Invoice				
	c. License/permit relevant to importation of merchandise If yes please specify in attachment				
	d. License/permit relevant to exportation of merchandise If yes please specify in attachment				
	e. Other documents i.e. Business agreement, contract etc. If yes please specify in attachment				
11.	Does your company maintain a proper archive record system which permits Customs to conduct audit on cargo movements relating to: a. Import If yes please specify 1. Period of records maintain 2. Premise where the records is maintain				
	b. Export If yes please specify 1. Period of records maintain 2. Premise where the records is maintain				
	c. Transit If yes please specify 1. Period of records maintain 2. Premise where the records is maintain				

	CONDITION AND REQUIREMENTS	YES	NO	REMARKS	FOR OFFICIAL USE
12.	Security measures on Information Management a. Does your company have an Information Management Policy to:				
	i. Determine and classify the level of access to information				
	ii. Control access to information				
	iii. Assign personnel responsible for the storage of information				
	iv. Detect discrepancies (e.g. improper access, tampering or altering of data)?				
	b. Does your company maintain internal monitoring control systems on Information Management? If yes, please specify whether the system is manual or automated				
	c. Is your system able to identify improper access, tampering or the altering of business data?				
C.	FINANCIAL VIABILITY				
13.	Please state your paid-up capital.				
14.	What is your annual turnover for the past three (3) years?				
15.	What is your annual profit/loss for the past three (3) years?				
D.	CONSULTATION, CO-OPERATION AND COMMUNICATION				
16.	Has your company designated a person at least at managerial level with experience / knowledge on customs matters or has undergone Customs Course as a liaison with Customs?				

	CONDITION AND REQUIREMENTS	YES	NO	REMARKS	FOR OFFICIAL USE
17.	<p>a. Has your company have a SLMS unit to be responsible for managing and handling all SLMS matters and communication with Customs?</p> <p>b. Whether the following items are covered by the responsibility and operation of SLMS?</p> <p>i. Develop and review company's Compliance Checklist and operational procedure manuals such as security manual, security policy manual and internal security manual. The Unit is also responsible in developing internal control framework of the company's supply chain.</p> <p>ii. Consultation, communication, coordination and information sharing within the company.</p> <p>iii. Develop and implement crisis management procedures in the company.</p> <p>iv. To Coordinate with Human Resource Section in implementing in-house training program.</p> <p>v. To check and review the credibility and performance of the contracting party</p> <p>vi. To take measures in improving of the company's operation from the internal audit team's recommendations. Report need to be submitted to AEO Unit and will be analyzed.</p> <p>c. Has your company designated a trained / experienced person / unit with enough authority handling on SLMS matters?</p>				
18	<p>a. Does your company have any mechanism of information sharing within the organization?</p>				

	CONDITION AND REQUIREMENTS	YES	NO	REMARKS	FOR OFFICIAL USE
	<p>b. Does your company have any mechanism of notifying customs and/or other relevant government authorities on any illegal or suspicious activities as appropriate and timely?</p> <p>i. Electronic media /telecommunication</p>				
	ii. Correspondence				
	iii. Liaison committee with customs or other relevant government agencies				
	iv. Channel issues through Darussalam Enterprise (DARe)				
E	EDUCATION, TRAINING AND AWARENESS				
19.	<p>Does your company have a systematic training program for your personnel including the members of board of directors on:</p> <p>a. risks associated with movement of goods in the international trade supply chain?</p>				
	b. customs procedures				
	c. safety and security awareness on premise				
	d. security on cargo movement				
20.	<p>Does your company include the following in its security awareness module on cargo/premise security and information technology system?</p> <p>a. Recognizing potential threats</p>				
	b. How to maintain cargo integrity				
	c. How to protect access control Please provide details.				

	CONDITION AND REQUIREMENTS	YES	NO	REMARKS	FOR OFFICIAL USE
21.	<p>a. Does your company document and maintain records on training programs and number of personnel trained?</p> <p>If yes, is your company able to provide details on request?</p>				
	<p>b. Does your company have the mechanism to assess the effectiveness of the training program?</p>				
	<p>c. Does your company review the training program regularly?</p>				
22.	<p>Is your company able to provide awareness program and briefing to customs on your company's internal information systems, security system and processes?</p>				
F	INFORMATION EXCHANGE, ACCESS AND CONFIDENTIALITY				
23.	<p>a. Is your company's mode of payment of customs duties via the electronic fund transfer (EFT)?</p> <p>b. Is your company able to make available declarations and proof payment of duty as and when requested by Customs?</p>				
24 #	<p>Does your company adopt recognized international standards in your in-house information system relating to import / export cargo clearance? Please specify</p>				
25.	<p>Does your company have a documented information security policy and procedure and/or security-related controls such as firewalls, passwords, etc., in place to protect the SLMS's electronic systems from unauthorized access? If yes, please specify</p>				

	CONDITION AND REQUIREMENTS	YES	NO	REMARKS	FOR OFFICIAL USE
26.	Does your company have procedures and back-up capabilities in place to protect against the loss of information? If yes, please specify				
G	CARGO SECURITY				
27.	a. Does your company implement and maintain a security policy manual on the following : (i) For the movement of goods 1. on importation 2. on exportation				
	(ii) Manufacturing of goods				
	(iii) Warehousing of goods				
	(iv) Loading and unloading of goods at the premises				
	(v) Conveyance /carriers of goods				
	b. Does your company delegate any third parties to operate the following :				
	i. For the movement of goods 1. on importation 2. on exportation				
	ii. Manufacturing of goods				
	iii. Warehousing of goods				
	iv. Loading and unloading of goods at the premises				
	v. Conveyance / carriers of goods				
28.	a. Does your company develop and maintain an internal security policy manual which contains detailed guidelines on procedures to be followed to preserve the integrity of cargo while in its custody?				

	CONDITION AND REQUIREMENTS	YES	NO	REMARKS	FOR OFFICIAL USE
	b. Does the same are also maintained by third party?				
29.	Do your company and the third party have the following in place?				
	a. Reporting mechanism for employees to report cargo-related incidents.				
	b. Investigation procedures to investigate cargo-related incidents.				
	c. Corrective measures after these cargo-related incidents and reported and investigated.				
30.	a. Does your company have different storage areas for imported goods, local goods and goods for export?				
	b. Does your company store containers and cargo in a secured area to prevent unauthorized access and/or tampering?				
31.	Does your company maintain a management policy manual on checking the security policy of a business partner with sealing responsibilities in the supply chain is in place to ensure the integrity of cargo while in its custody? <i>If yes, please provide details</i>				
32.	Does your company have a drivers' guide to educate drivers on the following?				
	a. Inspection of conveyance. Please provide details....				
	b. Policies on keys, parking area, refueling and unscheduled stops. Please provide details....				
	c. Reporting procedures for accident / emergencies Please provide details....				
	d. Reporting irregularities in loading, locking and sealing Please provide details.				

	CONDITION AND REQUIREMENTS	YES	NO	REMARKS	FOR OFFICIAL USE
	e. Security of goods Please provide details....				
33.	Does your company have an internal compliance program on Controlled, Restricted and Prohibited Items and Goods which are under total prohibition or precursor chemicals which can be used in the manufacture of drugs or materials for weapons of mass destructions (WMD)?				
H	CONVEYANCE SECURITY				
34.	Does your company have procedures in place to ensure that all transport conveyances used for transportation of cargo within its supply chain are capable of being effectively secured?				
35	Does your company have procedures in place to ensure that all transport conveyances are secured when left unattended? <i>If yes, is there procedure to check for security breaches upon return?</i>				
36	Are all operators of conveyances used for the transportation of cargo trained to maintain the security of the transport conveyance and the cargo at all times while in custody?				
37	Does your company have a drivers' guide to educate drivers on the following?				
	a. Inspection of conveyance				
	b. Policies on keys, parking area, refueling and unscheduled stops.				
	c. Reporting procedures for accident / emergencies.				
	d. Reporting irregularities in loading, locking and sealing				
	e. Maintaining records of the above reports to be made available to Customs				

	CONDITION AND REQUIREMENTS	YES	NO	REMARKS	FOR OFFICIAL USE
38.	Does your company inspect the physical integrity of the container structure, including the reliability of the locking mechanisms of the doors?				
39.	Does your company maintain regular inspection records on potential places of concealment of illegal goods on transport conveyances?				
40.	Does your company have procedures in place for employees or operators of conveyances to notify Customs or other relevant body of any unusual, suspicious or actual breach of transport conveyance security?				
41.	Does your company develop and maintain a security policy manual on which contains detailed guidelines on sealing responsibilities and other security related measures to be followed to preserve the integrity of cargo while in its custody?				
42. #	Does your company have an established framework for Global Positioning System (GPS) to check the route and the mode of transportation, as well as to properly track the movement of the cargoes? a) Please state person in charge on GPS				
43.	Are loaded conveyances stored in a secured area to prevent unauthorized access and/or tampering?				
I.	PREMISES SECURITY				
44	a. Does your company conduct periodic and ad-hoc examination on and keep records of, incoming and outgoing persons, vehicles and cargoes to and from your premise? b. Does your third party conduct periodic and ad-hoc examination on incoming and outgoing persons, vehicles and cargoes to and from your premise?				

	CONDITION AND REQUIREMENTS	YES	NO	REMARKS	FOR OFFICIAL USE
45.	<p>a. Is there external perimeter fencing around buildings, warehouse and storage facilities?</p> <p>b. Does the building in your premise certified for safety by relevant bodies?</p>				
46.	<p>a. Does your company have sufficient physical security provided in ensuring safety of goods and premises such as locking devices, barrier, fencing and lighting, placement of guards, including setup of close circuit television (CCTV) and periodic patrolling?</p> <p>b. Is similar security features also applied by the third party?</p>				
J	PERSONNEL SECURITY				
47.	Does your company, to the extent legally possible, scrutinize the background of prospective employees?				
48.	Does your company conduct periodic or ad-hoc background checks on employees in security sensitive positions?				
49.	Does your company have employee identification procedures in place such as security passes, etc.?				
50.	Does your company have procedures in place to identify, to record and to deal with unauthorized or unidentified persons?				
51.	Does your company have procedures in place to expeditiously remove identification, premises and information systems access for employees who has been terminated?				
52.	Does your company have a punitive regulation established to deal with any misconduct of staff? If yes, please specify?				

	CONDITION AND REQUIREMENTS	YES	NO	REMARKS	FOR OFFICIAL USE
K	TRADING PARTNER SECURITY				
53.	<p>a. Does your company have security requirements for trading partners?</p> <p>b. Does the security requirements for trading partners includes under Controlled, Restricted and Prohibited Items and Goods which are under total prohibition or precursor chemicals which can be used in the manufacture of drugs or materials for weapons of mass destructions (WMD)?</p>				
54.	<p>Does your company specify the requirements in your contractual arrangements with your trading partners that they will assess and enhance their supply chain security in accordance with WCO SAFE Framework of Standards? If yes, is the company able to make this information available upon request?</p>				
55.	<p>Does your company review relevant commercial information relating to the other contracting party before entering into contractual relations?</p>				
56	<p>Are you able to make available to Customs a copy of a contract with your trading partner?</p>				
L	CRISIS MANAGEMENT AND INCIDENT RECOVERY				
57.	<p>Does your company have a documented contingency plan for emergency security situations and for disaster incident recovery?</p>				
58.	<p>Does your company have periodic training of employees and testing of the emergency contingency plan? <i>If yes, please provide schedule of periodic training and testing.</i></p>				
59 #	<p>Is your company ISO compliance? <i>If yes, please specify.</i></p>				

	CONDITION AND REQUIREMENTS	YES	NO	REMARKS	FOR OFFICIAL USE
60.	Has your company ever experienced any accident/disaster related to the cargoes processed under the operations of the company? a) If any please specify the actions taken.				
M	MEASUREMENT, ANALYSES AND IMPROVEMENT				
61.	a. Does your company undertake periodic assessment of the security risk in your operations and take appropriate measures to mitigate risks? <i>If yes, please provide schedule and appropriate measures taken.</i> b. Does your company undertake measures to ensure the legality of cargo and operations?				
62.	Does your company conduct regular self-assessment on your security management system? <i>If yes, please provide schedule</i>				
63	a. Does your company have a full document of the self-assessment procedure and the responsible parties?				
#	b. Does your company certified under any customs compliance program administered by other countries such as AEO, C-TPAT or ISO.				
64.	Does your company include in the review assessment result, the feedback from the designated parties and recommendations for possible enhancement to be incorporated in a plan for the forthcoming period to ensure continued adequacy of the security management system?				
N	IMPLEMENTATION OF CUSTOMS PROCEDURES				
65.	Does your company have guideline in place to ensure that Import /Export declaration is made accurately based on relevant documents in accordance to Customs procedures?				

	CONDITION AND REQUIREMENTS	YES	NO	REMARKS	FOR OFFICIAL USE
66	<p>Does your company or your appointed contracting party have the capability to ensure the following elements :</p> <p>a. Lodgment of the duty payment declaration by the deadline stipulated in the Customs Law.</p> <p>b. Preparing the correct duty payment declaration, i.e. preparing the duty payment declaration based on relevant documents including the import permission and import list.</p>				

Declaration:

I hereby declare that the above information provided are true and correct. I also undertake to inform Royal Customs and Excise Department (RCED) immediately of any changes in the particulars declared on this compliance checklist. I hereby agree that should any information be found false or incorrect, Royal Customs and Excise Department (RCED) has the right to reject my application or cancel my status.

Date :.....

.....
(Applicant's Signature)

Name of Applicant :
Designation of Applicant::
Company's Official Stamp:

Audited by:

.....
()

.....
()

Date:

Date:

Customs Official Stamp

GARISPANDUAN SUTERA LANE MERCHANT SCHEME (SLMS)

A. PENDAHULUAN

1. Peningkatan dan kepesatan perdagangan antarabangsa sejak beberapa tahun kebelakangan ini telah menjadikan fasilitasi perdagangan sebagai salah satu agenda utama di persidangan World Trade Organization (WTO) dan World Customs Organization (WCO).
2. Jabatan Kastam dan Eksais Diraja (JKED) memperkenalkan satu program pengiktirafan pelanggan yang dikenali sebagai Sutera Lane Merchant Scheme (SLMS).
3. Pelaksanaan SLMS ini adalah merupakan salah satu aktiviti di dalam Pelan Tindakan Trading Across Borders di bawah inisiatif Ease of Doing Business (EODB) iaitu salah satu mekanisma "Pro-Business Approach" yang memfokuskan pada fasilitasi perdagangan (trade facilitation) tanpa mengeneipkan aspek sekuriti dan keselamatan negara.

B. OBJEKTIF SUTERA LANE MERCHANT SCHEME (SLMS)

1. Untuk mempercepatkan proses kebenaran dan pelepasan barangan yang diimport ke dan diekspot dari Negara Brunei Darussalam;
2. Untuk meningkatkan tahap pematuhan para pengimport, pengeksport atau ejen kastam terhadap prosedur, peraturan dan perundangan yang berkuatkuasa di Negara Brunei Darussalam khususnya yang berkaitan dengan JKED dengan menyediakan senarai piawaian (standard checklist) untuk dipatuhi;
3. Sebagai langkah untuk menerapkan pendekatan memudahcara perdagangan mengikut piawaian dan amalan-amalan terbaik perkastaman antarabangsa sebagaimana direkomendasikan oleh pihak WCO khususnya dibawah WCO SAFE Framework.
4. Untuk meningkatkan lagi persekitaran perdagangan yang kondusif bagi mendukung visi negara ke arah memudahkan golongan peniaga (*business community*) untuk menjalankan perniagaan di Negara Brunei Darussalam iaitu dengan melibatkan kolaborasi dan sokongan agensi-agensi Kerajaan yang mengeluarkan permit import dan eksport termasuk Jabatan Pelabuhan-Pelabuhan. Kejayaan pelaksanaan SLMS ini nanti boleh dijadikan sebagai landasan untuk menjadikan Negara Brunei Darussalam sebagai sebuah destinasi perdagangan yang diiktiraf di arena antarabangsa.

C. KRITERIA

Syarikat yang berhasrat ingin mengikuti SLMS hendaklah mematuhi kriteria-kriteria yang telah ditetapkan seperti berikut:

1. Syarikat hendaklah berdaftar di bawah Akta Syarikat-Syarikat Penggal 39 sebagai Sendirian Berhad.
2. Syarikat pengimpot dan pengeksport hendaklah berdaftar dengan JKED sebagai *Traders* didalam *Brunei Darussalam National Single Window* (BDNSW). Penggunaan khidmat Ejen Punggah Edar (*Freight Forwarders / Forwarding Agents*) atau khidmat Syarikat Pengangkutan (*Transporting Companies*) juga dibolehkan dengan syarat Syarikat pengimpot dan pengksport hendaklah menyertakan didalam permohonan menjadi ahli SLMS dokumen-dokumen lantikan syarikat-syarikat Ejen Punggah Edar atau Syarikat Pengangkutan yang dibenarkan untuk menguruskan hal ehwal pengimpotan dan pengeksportan syarikat yang memohon.
3. Syarikat hendaklah ditubuhkan sekurang-kurangnya 5 tahun dan mengendalikan aktibiti impot dan eksport tidak kurang dari 3 tahun. Jika permohonan dihadapkan oleh syarikat-syarikat multi-national companies (MNCs) yang ditubuhkan di Negara Brunei Darussalam kurang daripada 5 tahun, permohonannya akan dinilai secara *case-by-case* dan kebenarannya adalah tertakluk kepada keputusan Jawatankuasa Penilai SLMS JKED.
4. Syarikat hendaklah mempunyai nilai perdagangan (*trade value*) sekurang-kurangnya \$1,000,000.00 dalam tempoh satu (1) tahun kebelakangan iaitu sehingga sebulan sebelum permohonan (seperti contoh sekiranya permohonan dihadapkan pada bulan Julai 2017, maka perkiraan yang dimaksudkan adalah mulai bulan Julai 2016 sehingga bulan Jun 2017). Jika permohonan dihadapkan oleh syarikat yang mempunyai nilai perdagangan (*trade value*) kurang daripada \$1,000,000.00, permohonannya akan dinilai secara *case-by-case* dan kebenarannya adalah tertakluk kepada keputusan Jawatankuasa Penilai SLMS JKED.
5. Syarikat hendaklah tidak pernah didakwa di mahkamah dibawah perundangan-perundangan Kastam dalam tempoh 5 tahun kebelakangan.

D. KEMUDAHAN-KEMUDAHAN

Operator SLMS akan menikmati kemudahan-kemudahan seperti berikut:

1. Dipercepatkan dan diberikan keutamaan proses kelulusan permit impot dan eksport oleh agensi-agensi yang berkepentingan dalam mengeluarkan permit impot dan eksport.
2. Dipercepatkan dan diberikan keutamaan proses kelulusan deklarasi kastam (*customs declaration*).
3. Dipercepatkan dan diberikan keutamaan proses pengeluaran dan pelepasan daripada Pelabuhan Muara.
4. Dibolehkan untuk menjalankan pemeriksaan kontena-kontena atau kargo di premis *Operator* SLMS (jika diperlukan).
5. Diberikan kebenaran untuk menunda pembayaran (*deferred payment*) cukai impot dan cukai eksais dalam tempoh-tempoh yang telah ditetapkan bagi meningkatkan keperluan aliran dan meningkatkan efficiency proses pelepasan kastam.

E. JAWATANKUASA PENILAI SLMS JKED

Jawatankuasa Penilai SLMS JKED akan ditubuhkan dan dipengerusikan oleh Pengawal Kastam dan Eksais Diraja bagi membuat sokongan keatas penilaian dan seterusnya memberikan kebenaran bagi status SLMS.

F. PROSEDUR PERMOHONAN

1. Hendaklah menghadapkan permohonan yang lengkap seperti berikut:
 - (i) Borang Permohonan SLMS (**Lampiran A**) yang ditandatangani oleh Pengarah Syarikat
 - (ii) Borang Penilaian Sendiri "Self-Assessment Checklist" (**Lampiran B**) berserta dokumen-dokumen yang diperlukan didalamnya
 - (iii) Profil Syarikat
 - (iv) Salinan *Memorandum and Articles of Association of the Company/ Registration of Companies*.
 - (v) Nama orang yang dilantik untuk berurusan dengan JKED (khususnya mengenai dengan keahlian sebagai SLMS)

- (vi) Senarai (berserta salinan persuratan) syarikat-syarikat Ejen Pungah Edar atau Syarikat Pengangkutan yang telah dilantik untuk menguruskan hal ehwal perkastaman bagi pihak syarikat
- (vii) Salinan lesen-lesen atau kebenaran-kebenaran yang telah diberikan oleh JKED (jika ada)
- (viii) Salinan Keterangan Kewangan (Financial Statement) yang telah diaudit dan diiktiraf.

2. Dokumen-dokumen yang lengkap hendaklah dihadapkan ke alamat berikut:

Pengawal Kastam,
Ibu Pejabat,
Jabatan Kastam dan Eksais Diraja,
Kementerian Kewangan,
Jalan Menteri Besar,
Bandar Seri Begawan BB3910,
Negara Brunei Darussalam

Talian: 2382333
Faks: 2382666
Emel: slms@customs.gov.bn

- 3. Syarikat hanya dikehendaki untuk menghadapkan satu salinan permohonan sahaja. Bagi mana-mana syarikat yang mempunyai banyak cawangan, hanya Ibu Pejabat (head Office) sahaja dikehendaki untuk menghadapkan permohonan.
- 4. JKED akan mengadakan lawatan ke premis (site visit) dan memanggil pihak syarikat untuk menghadiri temuduga (interview). Proses ini akan mengambil-masa sehingga **3 bulan**.
- 5. JKED akan mengeluarkan surat makluman samada syarikat pemohon berkelayakan diberikan kebenaran menjadi *Operator* SLMS atau tidak, sekurang-kurangnya dalam tempoh **3 minggu** dari tarikh temuduga.

G. TERMA DAN SYARAT YANG PERLU DIPATUHI OLEH OPERATOR SLMS

- 1. Syarikat adalah diberikan kebenaran untuk menjadi *Operator* SLMS dalam tempoh **5 tahun**;
- 2. Syarikat hendaklah menyediakan jaminan (*security*) berjumlah **BND16,000** dalam bentuk *Banker's Guarantee* kepada JKED;

3. Syarikat hendaklah mengekalkan pematuhan sepertimana yang diperlukan didalam Standard Checklist (mengikut piawaian AEO WCO SAFE Framework) seperti **Lampiran B**;
4. Syarikat hendaklah sentiasa mematuhi Perintah Kastam, 2006 dan Perintah Eksais, 2006 atau mana-mana perundangan, peraturan dan prosedur yang berkaitan yang berkuatkuasa di Negara Brunei Darussalam pada masa ini;
5. Syarikat hendaklah melaksanakan setiap urusan transaksi perniagaan dengan jujur dan amanah. Syarikat hendaklah mempunyai langkah-langkah atau peraturan-peraturan didalam Syarikat bagi menangani permasalahan yang melibatkan insiden salah-laku didalam Syarikat;
6. Keahlian sebagai *Operator* SLMS ini adalah khusus kepada syarikat yang dibenarkan sahaja dan tidak boleh dipindah kepada mana-mana pihak. Pihak syarikat hendaklah sentiasa mengambil langkah untuk memastikan bahawa orang lain tidak menggunakan kebenaran ini (sama ada bagi pihak orang itu atau pun selainnya);
7. Syarikat hendaklah dengan serta-merta memaklumkan kepada Pengawal Kastam dan Eksais Diraja mengenai apa-apa perubahan yang berkaitan dengan butir-butir atau maklumat yang telah diberikan semasa permohonan menjadi *Operator* SLMS;
8. Syarikat hendaklah menyimpan semua rekod perniagaan untuk tempoh **tujuh (7) tahun** sepertimana yang telah diperuntukkan dibawah Bab 94 Perintah Kastam, 2006 dan Bab 100 Perintah Eksais 2006;
9. Syarikat hendaklah menjelaskan bayaran cukai dalam tempoh yang ditetapkan seperti berikut:
 - a) Kontena-kontena atau kargo yang **dilepaskan pada 1 sehingga 15 haribulan**, pembayaran cukai impot dan eksais hendaklah dijelaskan **sebelum tarikh 30 haribulan pada bulan yang sama**; dan
 - b) Kontena-kontena atau kargo yang **dilepaskan pada 16 haribulan sehingga penghujung bulan yang sama**, pembayaran cukai impot dan eksais hendaklah dijelaskan **sebelum tarikh 15 haribulan pada bulan berikutnya**.
10. Syarikat hendaklah menghantar kakitangan syarikat untuk mengikuti Kursus Asas bagi Ejen Kastam dan mana-mana latihan atau bengkel yang berkaitan dengan hal-ehwal perkastaman seperti perundangan dan peraturan, perjenisan barangan, percukaian dan lain-lain kursus yang dikendalikan oleh JKED;

11. Syarikat hendaklah memberikan kerjasama dengan JKED dan tidak menghalang mana-mana Pegawai Kastam yang menjalankan tugas bagi membuat pengauditan pasca pelepasan (*Post Clearance Audit (PCA)*);
12. Syarikat hendak menghadapi pembatalan keahlian dengan serta-merta kepada Pengawal Kastam dan Eksais Diraja sekiranya syarikat telah menukar nama perniagaan atau memberhentikan/ menamatkan peroperasian atau syarikat telah diisytiharkan muflis oleh mahkamah;
13. Sekiranya pihak syarikat ingin memperbaharui keahlian menjadi *Operator* SLMS, permohonan hendaklah dihadapkan **3 bulan sebelum tarikh mansuh** keahlian dengan menyertakan dokumen-dokumen yang diperlukan kepada Pengawal Kastam dan Eksais Diraja; dan
14. Sekiranya pihak syarikat gagal mematuhi mana-mana peraturan, terma dan syarat yang diatas atau didapati melakukan kesalahan dibawah mana-mana perundangan, peraturan dan prosedur yang berkaitan yang berkuatkuasa di Negara Brunei Darussalam, Pengawal Kastam dan Eksais Diraja berhak untuk **membatalkan atau menggantung** mana-mana kebenaran yang telah diberikan.

H. PEMBAYARAN CUKAI

1. Syarikat hendaklah menjelaskan bayaran cukai dalam tempoh yang ditetapkan seperti berikut:
 - a) Kontena-kontena atau kargo yang **dilepaskan pada 1 sehingga 15 haribulan**, pembayaran cukai impot dan eksais hendaklah dijelaskan **sebelum tarikh 30 haribulan pada bulan yang sama**; dan
 - b) Kontena-kontena atau kargo yang **dilepaskan pada 16 haribulan sehingga penghujung bulan yang sama**, pembayaran cukai impot dan eksais hendaklah dijelaskan **sebelum tarikh 15 haribulan pada bulan berikutnya**.
2. Alert notice dan reminder of payment akan diemail kepada Syarikat, Ahli Lembaga Pengarah dan orang yang dilantik untuk berurusan dengan JKED (designated person).
3. Kegagalan didalam menjelaskan pembayaran dalam tempoh yang ditetapkan akan menyebabkan status SLMS digantung sementara sehingga pembayaran dijelaskan.

4. Syarikat hendaklah menjelaskan semua cukai yang tertunggak dalam tempoh 30 hari daripada tarikh surat tuntutan cukai dikeluarkan dan akan dikenakan denda penalti sebanyak kadar 5% daripada jumlah cukai yang tertunggak.
5. Sekiranya syarikat masih belum menjelaskan cukai yang tertunggak dalam tempoh 60 hari daripada tarikh surat tuntutan cukai dikeluarkan, syarikat akan dikenakan denda tambahan sebanyak 2% bagi setiap bulan sebagai tambahan kepada penalti 5% yang telah dikenakan. Jumlah penalti dikenakan hendaklah tidak melebihi 15%.
6. Sekretariat SLMS akan mengeluarkan surat tuntutan bagi tunggakan yang perlu dijelaskan. Tindakan undang-undang akan diambil jika *Operator* SLMS gagal menjelaskan cukai yang tertunggak tanpa kebenaran selepas Sekretariat SLMS mengeluarkan surat tuntutan cukai sebanyak tiga (3) kali. Sebagai tambahan Syarikat berkenaan juga digantung dari berurusan-terus (*as a declarant*) dengan JKED sehingga cukai yang tertunggak dijelaskan.

I. PENGAUDITAN OLEH JKED

Pengauditan yang akan dilakukan oleh JKED adalah seperti berikut:

1. Audit Pengesahan (Validation Audit)
 - (i) Pengauditan ini akan dilakukan oleh pegawai-pegawai JKED yang telah dilantik sebelum kebenaran sebagai Operator SLMS diberikan;
 - (ii) Tujuan pengauditan ini adalah untuk mengesahkan maklumat-maklumat yang dihadapkan oleh pihak syarikat semasa permohonan dihadapkan dan seterusnya mengesahkan tahap pematuhan syarikat terhadap Checklist yang diberikan sebelum JKED menghadapkan permohonan kepada Jawatankuasa Penilaian SLMS JKED bagi kebenaran.
2. Audit Pasca Kebenaran (Post Approval Audit)
 - (i) Pengauditan ini akan dilakukan pada tahun ketiga selepas syarikat diberikan status Operator SLMS, atau pada bila-bila masa yang diarahkan oleh pihak pengurusan JKED.
 - (ii) Tujuan pengauditan ini adalah untuk mengesahkan bahawa syarikat masih mengekalkan pematuhan yang telahpun disahkan semasa Validation Audit.
 - (iii) JKED juga boleh melakukan Audit Pasca Pelepasan (Post Clearance Audit) pada waktu yang sama. Elemen-elemen yang akan diaudit adalah:

- Perjenisan barangan (Classification of goods)
- Penilaian Kastam (Customs Valuation)
- Pengecualian Cukai (Duty Exemptions)
- Rekod pembayaran cukai (Records on payment of duties)
- Deklarasi Kastam (Customs Declarations)
- Penyimpanan rekod-rekod yang berkaitan dengan dokumen perdagangan, perjanjian-perjanjian dan dokumen perbankan
- Sistem yang digunakan bagi menyimpan maklumat pentadbiran syarikat dan transaksi-transaksi syarikat seperti penyediaan inventori, akaun syarikat dan mana-mana sistem yang digunakan oleh syarikat
- Mana-mana dokumen yang berkaitan.

J. PENGGANTUNGAN, PEMBATALAN, PENARIKAN-BALIK DAN RAYUAN BAGI STATUS SLMS

1. Penggantungan (Suspension)

- (i) Jawatankuasa SLMS berhak menggantung status SLMS sekiranya:
 - Operator SLMS telah melakukan berulang kali kesalahan-kesalahan yang berbentuk teknikal seperti prosedur pengimporan dan pengeksportan, perjenisan barangan dan juga gagal membayar cukai dalam tempoh yang telah ditetapkan.
 - Operator SLMS tidak mematuhi terma dan syarat yang telah digariskan oleh JKED untuk dipatuhi oleh Operator SLMS.
- (ii) Ketika penggantungan, Operator SLMS adalah dikehendaki untuk memperbetulkan kesalahan-kesalahan yang didapati dalam tempoh yang ditetapkan oleh Jawatankuasa SLMS, iaitu tidak melebihi tempoh 1 bulan daripada tarikh penggantungan.
- (iii) Ketika penggantungan, Operator SLMS tidak akan dibenarkan untuk menggunakan status SLMS dan menerima kemudahan-kemudahan yang diberikan kepada Operator SLMS.
- (iv) Jika Operator SLMS tidak dapat memperbetulkan kesalahan-kesalahan atau ketidak-pematuhan dalam tempoh yang telah diberikan, Jawatankuasa SLMS berhak untuk membatalkan status SLMS.

2. Pembatalan (Revocation)

- (i) Jawatankuasa SLMS berhak untuk membatalkan status SLMS sekiranya:
 - Operator SLMS telah didapati tidak mematuhi perundangan Kastam dan juga perundangan-perundangan yang berkaitan dengan pengimpotan dan pengeksportan.
 - Operator SLMS telah sabit kesalahan atau didenda di mahkamah bagi mana-mana kesalahan di Negara Brunei Darussalam.
- (ii) Syarikat yang telah dibatalkan status SLMS boleh menghadapkan permohonan SLMS tidak kurang 5 tahun daripada tarikh pembatalan status SLMS.

3. Penarikan atau penamatan (Withdrawal or termination)

- (i) Status SLMS boleh ditarik-semula setelah mendapat permohonan daripada Operator SLMS sekiranya syarikat berkenaan telah menukar nama perniagaan atau telah berhenti operasi.
- (ii) Status SLMS juga akan ditamatkan sekiranya syarikat berkenaan diisytiharkan pembekuan atau mufliis oleh mahkamah.

4. Rayuan (Appeal)

- (i) Syarikat yang telah digantung atau dibatalkan status SLMS boleh menghadapkan permohonan rayuan secara bertulis kepada Pengawal Kastam dan Eksais dalam tempoh 14 hari selepas menerima pemakluman penggantungan atau pembatalan.
- (ii) Permohonan akan dihadapkan kepada Jawatankuasa SLMS bagi pertimbangan.

K. PROSEDUR PEMBAHARUAN

1. Hendaklah menghadapkan permohonan yang lengkap seperti berikut:

- (i) Borang Permohonan Pembaharuan SLMS (**Lampiran A**) yang ditandatangani oleh Pengarah Syarikat
- (ii) Profil Syarikat (yang terkini)

- (iii) Nama orang yang dilantik untuk berurusan dengan JKED (khususnya mengenai dengan keahlian sebagai SLMS)
 - (iv) Senarai (berserta salinan persuratan) syarikat-syarikat Ejen Pungghah Edar atau Syarikat Pengangkutan yang telah dilantik untuk menguruskan hal ehwal perkastaman bagi pihak syarikat
 - (v) Salinan Keterangan Kewangan (Financial Statement) yang telah diaudit dan diiktiraf.
 - (vi) Mana-mana dokumen yang berkaitan.
2. Sekretariat SLMS akan menghadapkan permohonan kepada Jawatankuasa SLMS bagi pertimbangan dan kebenaran.
 3. Keputusan pembaharuan akan diberikan secara bertulis kepada pemohon secepatnya dalam tempoh 2 minggu selepas permohonan diterima.
 4. Operator SLMS hendaklah memaklumkan kepada JKED mengenai mana-mana maklumat yang telah berubah daripada maklumat yang dihadapkan semasa permohonan sebelumnya.

L. KERAHSIAAN

JKED bertanggungjawab dalam memastikan semua maklumat dan dokumen yang dihadapkan oleh pemohon adalah diklasifikasikan sulit dan tidak akan disebarluaskan kecuali bagi maksud permohonan sebagai Operator SLMS.