

**CUSTOMS POST CLEARANCE AUDIT  
QUESTIONNAIRE**

NAME OF IMPORTER:

DATE:

T.R.N.:

TIME:

ADDRESS:

TELEPHONE:

Email:

Completed by: (please state names and, positions within company)

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-----  
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**Section I - Company Background**

1. WHEN WAS BUSINESS ESTABLISHED?

State: - - / - - / - - - - (dd/mm/year)

2. WHEN DID THE BUSINESS COMMENCE TRADING?

State: - - / - - / - - - - (dd/mm/year)

3. WHAT IS THE LEGAL STATUS OF THE BUSINESS?

- Sole Proprietorship
- Public Limited Liability Company
- Private Limited Liability Company
- Partnership

Company Name: -----

Director Signature: -----  
(Please affix company Stamp)

4. WHERE IS THE REGISTERED OFFICE LOCATED?

State: -----  
-----  
-----  
-----

5. WHO ARE THE DIRECTORS OF THE COMPANY?

Names

Addresses

-----	-----
-----	-----
-----	-----
-----	-----

6. WHAT IS THE NATURE OF THE BUSINESS(S)?

State: -----  
-----  
-----  
-----  
-----  
-----

Company Name:-----

Director Signature: -----  
(Please affix company Stamp)

7. DOES THE COMPANY HAVE ANY RELATED COMPANIES, LOCAL OR OVERSEAS?

Yes       No;

If the answer is yes:

(A) State:-

<u>Company Name</u>	<u>Address</u>
1. -----	----- -----
2. -----	----- -----
3. -----	----- -----

(B) DEFINE THE RELATIONSHIP.

<u>Company Name</u>	<u>Nature of relationship</u>
1. -----	----- -----
2. -----	----- -----
3. -----	----- -----

Company Name:-----

Director Signature: -----  
(Please affix company Stamp)

8. IS THE COMPANY OR ANY OF ITS RELATED ENTITIES THE EXCLUSIVE AGENT OR DEALER FOR ANY ENTITY OR PRODUCT FROM OVERSEAS?

Yes       No

If Yes, State:-

<u>Company Name &amp; Address</u>	<u>Products Supplied</u>
1. ----- -----	----- -----
2. ----- -----	----- -----
3. ----- -----	----- -----

9. DOES THE COMPANY OR ANY OF ITS RELATED ENTITIES PAY ANY ROYALTIES OR LICENSE FEES TO ANY ENTITY, OVERSEAS OR LOCALLY?

Yes    No

If Yes, State to whom:-

<u>Company Name &amp; Address</u>	<u>Nature of Royalties / License fee</u>
1 ----- -----	----- -----
2. ----- -----	----- -----
3. ----- -----	----- -----

Company Name:-----

Director Signature: -----  
(Please affix company Stamp)

10. IS ANY DIRECTOR OF THE COMPANY ALSO DIRECTOR OF ANY OTHER COMPANY, LOCAL OR OVERSEAS?

Company Name

Address

1. -----	----- -----
2. -----	----- -----
3. -----	----- -----

11. HOW MANY BRANCHES OF THE COMPANY ARE IN OPERATION?

Locations: 1. -----  
2. -----  
3. -----  
4. -----

Company Name:-----

Director Signature: -----  
(Please affix company Stamp)

**Section 2 – GENERAL IMPORT ACTIVITIES**

1. WHO IS RESPONSIBLE FOR MAKING COMPANY PURCHASES?

Name: -----

Position in Company: -----

2. WHAT ARE THE MAIN TYPES OF GOODS IMPORTED?

Nature of Imports

Supplier Name and Address

1. -----	----- -----
2. -----	----- -----
3. -----	----- -----
4. -----	----- -----

3. HOW OFTEN ARE GOODS IMPORTED?

Weekly       Monthly       Other, state: -----

4. IN WHAT QUANTITIES ARE GOODS IMPORTED?

Container loads       pallets       both      Other; state: -----

Company Name:-----

Director Signature: -----  
(Please affix company Stamp)

5. WHAT ARE YOUR TERMS OF DELIVERY?

FOB       CIF       CFR       C&I       Various

6. WHO ARE YOUR MAJOR SUPPLIERS?

<u>Company &amp; Address</u>	<u>Goods Supplied</u>
1. ----- -----	----- -----
2. ----- -----	----- -----
3. ----- -----	----- -----
4. ----- -----	----- -----

7. IS THERE ANY RELATIONSHIP BETWEEN THE COMPANY, ITS LOCAL RELATED ENTITIES AND ANY OF THEIR SUPPLIERS?

Yes       No      If yes, state:-

<u>Supplier &amp; Address</u>	<u>Nature of Relationship</u>
1. ----- -----	----- -----
2. ----- -----	----- -----
3. ----- -----	----- -----

Company Name:-----

Director Signature: -----  
(Please affix company Stamp)

8. DO YOU PROVIDE ANY FORM OF ASSIST TO ANY OF YOUR SUPPLIERS?

Yes       No

If yes, state:-

<u>Supplier &amp; Address</u>	<u>Nature of Assist</u>
1. ----- -----	----- -----
2. ----- -----	----- -----

9. WHAT ARE YOUR TERMS OF PAYMENT?

COD       Open account       Other, State: -----

10. WHO IS/ARE YOUR CUSTOM BROKER(S)?

<u>Broker Name</u>	<u>Address</u>
1. -----	----- -----
2. -----	----- -----

Company Name:-----

Director Signature: -----  
(Please affix company Stamp)



WHO ARE YOUR FREIGHT FORWARDERS/CONSOLIDATORS?

<u>Company Name</u>	<u>Address</u>
1. -----	----- -----
2. -----	----- -----

11. WHAT IS YOUR ARRANGEMENT WITH THE FREIGHT FORWARDERS/CONSOLIDATORS? Please state:-

<u>Company Name</u>	<u>Nature of services &amp; fee payments</u>
1. -----	----- ----- -----
2. -----	----- ----- -----

12. DO YOU PAY COMMISSION TO ANY PERSON OR ORGANISATION- LOCAL OR OVERSEAS?

Yes          No          If yes, state:

A. To Whom Paid Address

1. -----	----- -----
2. -----	----- -----

Company Name: -----

Director Signature: -----  
(Please affix company Stamp)

B. For what service is the commission paid?

Buying agency    Selling agency    brokerage    other: -----

C. Where the commission paid is for agency or brokerage services, do you determine the following:

- the quantities of goods purchased?
- the suppliers from whom the goods are purchased?
- the prices paid for the goods purchased?
- the type of goods purchased?
- the method and the timing of shipments?

D. Do you remit the payments for the goods (bought for export to Jamaica) to the agent(s) or broker(s) to pay over to the sellers of the goods, in all instances?

Yes                      No

C. Is the commission charged based on a percentage of the invoice totals?

Yes                      No

If yes, state Percentage: -----                      If no, state basis: -----

13. DO YOU RECEIVE ANY FORM OF DISCOUNT FROM YOUR SUPPLIERS?

Yes                      No

If yes state, type

Cash                      Quantity                      Early payment                      Other; state: -----

Company Name:-----

Director Signature: -----  
(Please affix company Stamp)

14. DO YOU IMPORT ON BEHALF OF ANY OTHER ENTITY, OR DOES ANY OTHER ENTITY IMPORT ON YOUR BEHALF?

Yes       No

If yes, state:-

<u>Entity/ individual</u>	<u>Address</u>
1. -----	----- -----
2. -----	----- -----
3. -----	----- -----

15. DO YOU UNDERTAKE ANY PROMOTIONAL EXPENSE ON BEHALF OF/ OR AS A REQUIREMENT OF ANY OF YOUR SUPPLIERS?

Yes       No

If yes, state: -

<u>Supplier</u>	<u>Details of Promotional Activity undertaken</u>
1. -----	----- -----
2. -----	----- -----
3. -----	----- -----

Company Name:-----

Director Signature: -----  
(Please affix company Stamp)

**SECTION 3 – ACCOUNTING MATTERS**

16. WHO IS YOUR AUDITOR?

Audit Firm: -----

Address: -----

Period(s) Audited -----

Audit Firm: -----

Address: -----

Period(s) Audited -----

(for accounting periods within the period January 2006 to present)

17. WHAT IS YOUR ACCOUNTING PERIOD?

State: -----

18. IS YOUR ACCOUNTING SYSTEM COMPUTERIZED?

Yes       No

If yes; state system/ accounting package(s) used:

-----  
-----  
-----

Company Name:-----

Director Signature: -----  
(Please affix company Stamp)

19. DOES YOUR COMPANY MAINTAIN THE FOLLOWING ACCOUNTING RECORDS/ REPORTS? (tick where maintained)

- General Ledgers
- other subsidiary ledgers
- Statements of Financial Position (Balance Sheets)
- Statement of Comprehensive Income (Profit or Loss Account)
- Trial Balances
- Bank Reconciliations
- Cash Flow Statements
- Inventory Records
- Journals
- Cash Books
- Sales Reports

20. DOES YOUR COMPANY RETAIN THE FOLLOWING SOURCE DOCUMENTS

- Bank Statements
- Suppliers Statements
- Cheque Stubs
- Original Suppliers Invoices
- Written Contracts & Agreements with Suppliers
- All import related documentations
- Sales Invoices & Receipts

21. ARE YOUR ACCOUNTING RECORDS UP TO DATE?

- Yes       No

22. WHAT IS THE PERIOD OF YOUR LATEST AUDITED FINANCIAL STATEMENT

State: -----

Company Name:-----

Director Signature: -----

(Please affix company Stamp

23. WHO PERFORMS THE ACCOUNTING FUNCTION FOR YOUR ORGANIZATION?

- An accounting Department with a Chief Accountant
- Outsourced to an Accounting Firm or independent accountant
- An individual qualified accountant
- An accounting clerk(s)

24. WHO IS/ARE YOUR BANKER(S)?

<u>Bank Name &amp; Address</u>	<u>Type(s) of account maintained</u>
1.----- -----	----- -----
2.----- -----	----- -----
3.----- -----	----- -----
4.----- -----	----- -----

Company Name:-----

Director Signature: -----  
(Please affix company Stamp)

**SECTION 4 - Tax Compliance:**

1. HAS YOUR COMPANY OR ANY OF ITS DIRECTORS EVER BEEN CHARGED WITH ANY BREACHES OF ANY TAX LAWS?

Yes     No

If yes state: -

Year: ----- By which Dept: -----

2. IS YOUR COMPANY CURRENTLY INVOLVED IN ANY ISSUES PERTAINING TO ALLEGED BREACHES OF ANY TAX LAWS?

Yes     No

If yes state: -

With which Dept: -----

3. HAS YOUR COMPANY BEEN COMPLIANT WITH ITS FILING OF THE FOLLOWING TAX RETURNS? (if yes please tick)

- G.C.T.
- P.A.Y.E.
- Income/ corporation Tax
- Education Tax

4. HAS YOUR COMPANY BEEN ADHERING TO ITS STATUTORY OBLIGATIONS REGARDING? (If yes please tick)

- N.I.S.
- N.H.T.
- H.E.A.R.T contributions

Company Name:-----  
(Please affix company Stamp

Director Signature: -----

HAS YOUR COMPANY OR ANY OF ITS DIRECTORS EVER BEEN  
AUDITED BY A TAX DEPARTMENT?

Yes     No

If yes state: -

Year: -----

By which Dept: -----

WHAT WERE THE FINDINGS

- company was tax compliant
  
- company was not tax compliant

Company Name:-----  
(Please affix company Stamp

Director Signature: -----