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TRADE PROCEDURE GUIDE (PART XX)

SURINAME
INDEX TO ENGLISH TRADE PROCEDURE GUIDES

Contents of National Trade Operations Guides

1. IMPORT REGIME
1.1. Customs duty policy
1.1.1. Import tariffs
1.2. Trade Requirements
1.2.1. Foreign Exchange Regulations
1.2.2. Import permit or license
1.2.3. Invoices
   i. commercial
   ii. consular
   iii. pro-forma invoice
   iv. invoice of goods shipped
1.2.4. Bill of Lading
1.2.5. Certificates
   - of origin
   - of purity
   - of quality
   - animal and/or botanic health
   - of registration
   - of analysis
   - of insurance
   - of value
   - of weight
1.2.6. Technical specifications
1.2.7. Advertising material
1.2.8. Labelling
1.2.9. Brands or trademarks
1.2.10. Packing
1.3. Fines and Penalties - Port and Warehousing Procedures
1.4. Specimens, Samples
1.5. Shipment restrictions
1.6. Distribution channels
1.6.1. Agents or representatives

2. EXPORT REGIME
2.1. Export procedures
2.2. Exports subject to special requirements
2.2.1. Export permit
Contents of National Trade Operations Guides

2.3 Export incentives
2.3.1 Direct incentives
2.3.1.1 Direct tariff incentives
   - tax exemptions or reductions
   - compensatory taxes
2.3.1.2 Direct credit incentives
   - pre-shipping credit
   - post-shipping credit
2.3.1.3 Certificates
   - tax refund certificate
   - tax guarantee or tax payment certificate
   - export increase certificate
   - tax compensation certificate
2.3.2 Indirect incentives
   - "draw-back" schemes
   - preferential exchange rates
   - financial incentives
2.3.3 Free zones (trade and industrial freeports)

3. MULTILATERAL AGREEMENTS AND INTEGRATION SCHEMES
3.1 Bilateral
3.2 Multilateral
3.3 Integration schemes

4 AGENCIES AND INSTITUTIONS INVOLVED IN FOREIGN TRADE

5 NATIONAL AND INTERNATIONAL FAIRS
5.1 Name and place
5.2 Organizing institution
5.3 Frequency and direction

6 CHAMBERS AND ASSOCIATIONS OF COMMERCE
6.1 Membership to regional and international associations
1. IMPORT REGIME

1.1 Customs duty policy

Suriname, independent since 1975, is a signatory to the Second Lomé Convention (see Part II). Its tariff system is based on a condensed form of the Customs Co-operation Council Nomenclature (CCCN). Suriname has a single-column schedule of import duties, predominantly ad valorem on the c.i.f. value. Import duty ranges from 5% to 90% and is somewhat higher for "luxury" foods, video recorders and some classes of passenger cars. Decree No. 803 of 17 January 1983, decided that all goods, if not subject to quota or prohibited, are restricted. The importation of such goods requires an import license. These licenses are granted only when permitted by the Ministry of Transport, Trade and Industry (Economic Affairs).

1.1.1 Import tariff

Duty rates (ad valorem and specific rates) range from 5% to 90% with a majority of items falling between 15% and 50%.

"The tax on other fuels and gasoline has been increased from 25 guilder cents per litre to 28% cts. per lt. on 14 February 1983 and on 22 March 1984 a higher rate of 38% cts. per lt. was introduced for motor gasoline leaving all others at 25 cts. On 24 December 1983 \(^1/\) more than 40 tariff items had their duty increased, covering a wide range of goods."

Goods entering Suriname under the National Development Incentives Program are admitted free of duty and administered by the Ministry of Finance. The list is amended periodically. These include all material used in the manufacture for export; production and transmission equipment for radio, television, telegraph and telephone systems; cultural, scientific and educational materials enumerated in

\(^1/\) Decree E-27 of 31 August 1981 (No. 132) was amended on 24 December 1983 by Decree E-27E (No. 126)."
the Florence Agreement; certain classes of religious supplies; orthopedic materials and equipment; and aviation fuel procured for domestic services.

Goods deemed to be initial capital investment, such as materials and equipment, are granted partial duty exemptions. Also if these goods are classed as important in the formation of capital goods.

**Ad valorem** duties are levied as a percentage of the value, which is computed by adding to the purchase price all costs of packing, shipping, insurance and handling (c.i.f. value).

All prices quoted to importers should be the c.i.f. Paramaribo value. An invoice price of more than six months old is not usually accepted and is adjusted upward from 1% and 3%.

While duty is levied primarily on an **ad valorem** basis, a few items are subject to **specific duty**. The duty is normally imposed on the net weight, so that the method of packing is not a factor when computing the amount of duty. The net weight is normally determined by customs calculations of tare allowances against gross shipping weights, however, if in doubt actual weighing of the goods could take place.

No formal preferential duty is afforded to goods arriving from any country.

All goods entering Suriname are subjected to a surtax (statistical fee) of 1.5%. A further 1.5% is levied as licensing fee on imports requiring general import license. These taxes are levied on the c.i.f. value of the goods.

1.2 **Trade requirements**

All imports into Suriname are controlled by general import license, on a quota basis or by prohibition or restriction. Imports by foreign companies with industrial activities in Suriname do not require licenses provided that the imports are paid for by using the company's foreign exchange holdings. However, the importation of specified explosives and narcotics are prohibited for reasons of public policy or health.
The Suriname Central Import Service, a government agency, acts as the sole importer of certain staple foodstuffs.

Pre-shipment inspection is required for some goods being exported to Suriname. Under Decree E-30 of 3 December 1981, the Suriname Ministry of Economic Affairs reviews every import license to determine whether pre-shipment inspection will be required for that particular shipment. However, if the importers Form E.82 is stamped "Subject to Inspection", then the goods must be inspected by a representative of the Société Générale de Surveillance of Geneva (SGS).

The authority to provide foreign exchange has been granted to the Central Bank of Suriname and is exercised through the commercial banks. The import license serves as a payment license when the license is stamped "No inspection". If, however, pre-shipment inspection is required, exchange is made available only when a clean report of findings from the SGS is provided or included. The minimum value of US$10,000 FOB of imported goods requires SGS inspection. However, an ad hoc Commission on Import and Export, which advises the Director of the Ministry of Transport, Trade and Industry in supplying an import license, may require SGS for some amounts below the US$10,000 FOB minimum.

The following guideline has been issued by the Ministry of Transport, Trade and Industry:

"1- In order to prevent possible misunderstanding and unnecessary delays, it is advisable to inform the supplier, when requesting a pro forma invoice, of the fact that goods to be imported into Suriname are subject to pre-shipment inspection as required by the E-30 Decree.

2- Referring to his responsibilities and obligations while executing the order, the supplier's attention should be drawn to the following points, which should be considered an integral part of the purchase contract:

2. 1. The goods covered by the enclosed import licence E-82 no..... and subject to our order no..... are all submitted to inspection by SGS before shipment according to the E-30 Decree."
2. 2. As a rule you will be notified by SGS stipulating all steps to be taken.

2. 3. If, however, you have not received notification from SGS, in due course you are requested to contact the address mentioned on the E-82 form.

2. 4. Your request for inspection must indicate clearly:
   .when the goods are to be inspected
   .when the inspection can take place ultimately
   .who has to be contacted where.

2. 5. It is advisable to include with your request for inspection all data referring to the transaction concerned, so as to enable SGS to accomplish its task within its mandate as stipulated in the E-30 Decree.

   If these data reveal to be insufficient, SGS will inform you, specifying the information which is lacking.

2. 6. As soon as your final invoice has been drawn up, three (3) copies will be sent to SGS so as to enable it to issue the "Clean Report of Findings".

   This, of course, when both the physical inspection (quantity, quality) as well as the price comparison reveal to be satisfactory.

2. 7. Clean Reports of Findings (CRF) are issued in one (1) original and one (1) copy.

2. 8. Incidentally, and by way of additional justification, SGS may ask for a copy of your bill of lading, as well as your freight account.

2. 9. We draw your attention to the fact that the obtention of the "Clean Report of Findings" remains your responsibility and that a CRF, missing from the set of shipping and payment documents, will lead to payment being withheld.

2. 10. We reserve the right to charge you all costs due to a "Clean Report of Findings" missing from the set of shipping and payment documents and therefore, their non-negotiability, inclusive of the storage costs in the harbour of delivery.
2. 11. The issuance of a "Clean Report of Findings" does not relieve the supplier from his contractual obligations towards his customer, the importer.

2. 12. Goods that have been shipped without inspection cannot be given a "Clean Report of Findings" and therefore payment can be withheld by the authorities.

2. 13. If the above gives rise to any question, as well as for any additional information, we advise you to contact the SGS affiliate mentioned on the E-82 form, where all further requested information will be given."

As regards payment conditions of imported goods in Suriname, the government has prohibited the use of the 'Letter of Credit Conditions' until further notice.

1.2.1 Import license and permits

In principle all foreign exchange transactions are subject to license. All imports require a general import license. Some commodities are prohibited if they originated from non-European EEC members for protective reasons. These commodities are admitted from these European countries on a quota basis. Among the commodities are: coffee (roasted and unroasted), sugar, powdered milk, butter, most worked or unworked woods, and certain metal furniture. Quotas for the enumerated commodities are allowed by permission from the Director of the Ministry of Transport, Trade and Industry.

Section 87.02(a) of the import tariff prohibits entry of cars with engines of more than six cylinders. However, most small cars\(^2\) are imported on a yearly quota basis, under license. Cars not meeting the small car definition and less than six cylinders may be imported at special duty rates and also subjected to a luxury tax. However, only authorized dealers are allowed private imports of automobiles.

\(^2\) Small cars are defined as those with a cylinder volume of 1300cc or less, and empty weight proper not exceeding 1000kg and, with a specified maximum c.i.f. Paramaribo price set by the Government.
Some commodities are subject to quota, irrespective of origin, including matches; pre-fabricated wooden houses; certain women's wear; certain footwear and certain wooden or cane furniture. There are a number of commodities which are restricted for protective reasons, but licenses are issued subject to administrative decision rather than to quota. The importation of copra, rice, butter (over 500g. packs), wheat flour (over 1,000g.), veneer and furniture, were placed on the restricted list by decree 1967 GB No. 67 and supplemental regulations decree 1982 SB No.97.

In practice, most import licenses are issued routinely for imports, except for those listed as prohibited or restricted as well as tobacco, alcoholic beverages, luxury items and firearms. These licenses are issued by the Director of Economic Affairs, directed by the Exchange Board. Licenses are valid for six months during which time the goods must be landed in Suriname and paid for.

Manufacturers may also import commodities needed to be used in a factory.

All importers must be licensed, usually such licenses are valid for three years. On 5 January 1984, a modification was introduced to the licensing process granting authority to the Ministry of Transport, Trade and Industry to allow imports, taking into account the availability of foreign currency and other economic factors.

1.2.2 Invoices

All shipping documents should be forwarded separately from the shipment as it is important that the importer or his agent be able to present them promptly upon the arrival of the goods themselves.

i. Commercial invoice

Two copies of this invoice are required, one of which must be sent to the Foreign Exchange Control Board. There are special stipulations and regulation to be considered in connection with invoices covering imported goods. The
invoice must show the name and address of the consignee or importer; shipper's acknowledgement of receipt of goods for shipment; ports of embarkation and destination; and a description of the merchandise, weights, marks and numbers, and the shipping handling, and insurance charges in sufficient detail to compute the c.i.f. value.

ii. Consular invoice
Not required.

iii. Pro-forma invoice
May be required by importer to support license application.

iv. Invoice of goods shipment (packing list)
This is not a mandatory document; however, use will facilitate clearance of goods. Data in this document should agree with data in other shipping documents.

1.2.3 Bill of Lading

Although there are no special regulations governing the preparation of the bills of lading, it is assumed that normal commercial practice would be adhered to when completing such a bill. "To Order" bills of lading are accepted.

Air cargo shipments require air waybills (in lieu of Bills of Lading), with the number of copies issued based on requirements of the importer and of the airline used, subject to the rules and regulations of IATA and ICAO governing the labelling and packaging of dangerous and restricted goods. ICAO rules may also require documents covering such shipments.

Mail and parcel post shipments require postal documentation in place of bills of lading. For each letter or package containing dutiable material, prints and small packages must have affixed to it, on address side of mail, a green customs label Cl, Form 2976 "Authority for Customs to open International Mail". If the value of goods exceeds
US$120 or the sender prefers that the description of the goods not be shown, then only the upper portion of this form is affixed. However, a "Customs Declaration" - Form C2, Form 2976A - must be enclosed inside the package.

Insured parcels must be sealed. Parcel post to Suriname is subject to weight and size. 3/

1.2.4 Certificates

Of Origin: Required for the imports of fresh and salted meat and fruit and vegetables with some exceptions. Two copies are required. The import of fresh meat (pork, chicken, duck and turkey); fresh vegetables (except potatoes, onions and garlic); and fresh fruit (citrus, bananas, coconuts) is prohibited.

A Health Certificate is required for the importation of certain live animals and plants from an authority in the country of origin.

For the Insurance Certificate, the importers or insurance company's instructions should be followed.

1.2.5 Technical specifications

Electrical current is 60 cycles, 127 volts, 110/220 volts (Paramaribo), 127/220 volts (Nickerie), 115/230 volts (Moengo, Paramaribo). Generally of 1,3 phases, 2, 3; 2, 4; 2, 3, 4 wires.

1.2.6 Advertising material

Printed advertising matter may be entered duty-free subject to quantity limitations, which may be imposed by the Administrator of Customs. Such materials must bear the names of both the foreign contractor and the consignee.

Small Packages: 2 lbs.
Size: Greatest combined length and girth should not exceed 6 ft.
1.2.7 Labelling and marking

There are no special requirements for the marking and labelling of shipments except in the case of goods exempt from import duty. In this case, shipments should bear the item number of the exempt classification as contained in Article 16 of the Customs Tariff of Suriname on gross and intermediate containers or packages.

Normal marking practices should be followed.

Exporters to Suriname should ascertain whether or not Suriname is currently adhering to the UN recommendation for the labelling and packing of hazardous and/or restricted materials in a standardized manner and style. 4/

1.2.8 Brands and Trade Marks

No regulations are in force.

1.2.9 Packing

Added to the UN regulations governing packaging and labelling (see 1.2.7 above), packaging into Suriname may be subjected to duty.

1.3 Fines and Penalties

Merchandise may remain in customs for five days without charge. Thereafter it will be stored at the importers expense for up to 90 days prior to being sold by the Administrator of Customs.

Perishable or inflammable goods could be sold anytime after the fifth day following landing.

4/ In 1965 the Inter-Governmental Maritime Consultative Organization (IMCO now IMO) adopted the International Dangerous Goods Code, which includes the UN labelling system, to which partially or totally, more than 30 countries now adhere. If goods are going by air, IATA or ICAO carrier regulations regarding packing, labelling and documentation must be met. For goods going by boat, the latest IMO requirements are usually met by the shipper.
Provisional entry of goods is usually permitted on a surtax deposit of 2.5% of the value of the goods as assessed by the Administrator of Customs.

1.4 Specimens, Samples

Samples of no commercial value are admitted free of duty. Valuable samples may be imported temporarily duty-free under deposit or bond.

1.5 Shipping Restrictions

Imports into Suriname may be subject to a quality and quantity inspection and price comparison, before shipment is effected (see 1.2 above).

1.6 Distribution Channels

Except for the Suriname Central Import Service, sole importer of certain staple foodstuffs, and the operators of the National Development Incentives Programmes, most of the imports and distribution is controlled by the private sector.

1.7 Agents or Representatives

Agents' representatives must apply for a license to conduct their business.

2. EXPORT REGIME

21. Export Procedures

All exporters must be licensed with licenses valid for three years. An export license and two pro forma invoices are acquired before the commodities can be shipped. The export of woods, vegetables, broken rice, fish (aquaria), exotic birds, must be examined first and the license stamped by the Ministry of Agriculture, Animal Husbandry, Fisheries and Forestry.
2.2 Exports Subject to Special Requirements

No list is available on commodities subject to special requirements.

2.3 Export Incentives

Incentives are offered under the National Development Incentives Programme.

2.3.1 Direct Incentives

2.3.1.1 Direct Tariff Incentives

Protection is offered to industries through the means of some prohibited imports, except for industrial activity.

The National Development Incentives Programme allows for the duty-free importation of all materials used in manufactures for export.

Partial duty exemptions are allowed on materials and equipment which are part of an initial capital investment or which are to be used in the formation of capital goods.

There may be duty reductions to a floor of 5% ad valorem if imports are to be used in construction, modification or expansion of industrial facilities.

2.3.3 Free Zones (Trade and Industrial Free Ports)

There are no free ports or free trade zones in Suriname.

3. MULTILATERAL AGREEMENTS AND INTEGRATION SCHEMES

3.1 Bilateral

Suriname has signed bilateral agreements with some Latin American nations, United States and the Netherlands.

3.2 Multilateral

Suriname is a signatory to the Second Lomé Convention.
3.3 **Integration Schemes**

Suriname is a member of the Amazonian Pact, a co-operation treaty designed to promote integration among countries in this area.\(^5\) It is also a member of the OAS and SELA.

4. **AGENCIES AND INSTITUTIONS INVOLVED IN FOREIGN TRADE**

1. Department of Customs, Paramaribo
2. Foreign Exchange Board
   Central Bank of Suriname, Paramaribo
3. Suriname Central Import Service
   Waterkant 15, Paramaribo
4. Ministry of Economic Affairs
   (Economic Information Division), Paramaribo
5. Ministry of Finance and Planning
   (The National Development Incentives Programme)
   Paramaribo
   and Forestry, Paramaribo

5. **NATIONAL AND INTERNATIONAL FAIRS**

Not being organized.

6. **CHAMBER AND ASSOCIATIONS OF COMMERCE**

1. Chamber of Commerce and Industries
   J.C. Mirandastraat 10, Paramaribo
2. National Rice Board, Paramaribo
3. Vereniging Surinaams Bedrijfslevel
   (Suriname Businessmen's Association)
   Gravenstraat 40, Paramaribo
4. Suriname Rice Exporters Association, Paramaribo


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\(^5\) The Treaty of the Amazonian Co-operation (The Amazon Pact) was designed to develop and protect the Amazon Basin. It was signed on 3 July 1978 by Ecuador, Guyana, Peru, Suriname and Venezuela. The Treaty was formally implemented on 23 October 1980.