CUBA TRADE BRIDGE

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Logistics and Customs Guide for Cuba-Related Trade

Import Documentation | Customs Clearance | Port Handling | Inland Delivery | Cost Control

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1. Publication Note

This final edition is part of the CTB Research Paper Series. It is designed as a commercial research and trade-execution orientation document for Cuba-related shipments. It focuses on shipment readiness, customs alignment, document flow, tariff verification, port release, inland delivery and cost responsibility.

The paper is not customs brokerage, legal, tax, insurance, banking or freight-forwarding advice. Transaction-specific requirements should be verified with authorised importers, customs channels, logistics

2. Executive Summary

In Cuba-related trade, logistics and customs should be treated as execution conditions, not administrative afterthoughts. A shipment may have a real buyer, a valid payment route and an authorised import channel, but still face delay, cost escalation or delivery problems if documents, parties, tariff exposure and post-clearance responsibilities are not aligned before departure.

A shipment should not depart until documents, parties, customs classification, tariff exposure, costs, cargo-release method and inland delivery responsibilities are aligned.

The central working rule for exporters is simple: do not treat CIF price, shipping booking or buyer demand as proof that the shipment is executable inside Cuba. The commercial chain must be checked from quotation to warehouse receipt.

- Documents must be accurate and must reach the correct Cuban-side parties before cargo arrival.
- The commercial buyer, consignee, notify party and customs importer may be different actors.
- SACLAP/HS classification, commercial tariff reference and product-specific requirements should be verified before shipment.
- Customs value is used for duty calculation; landed cost is used for commercial profitability. They should not be confused.
- Port release, storage, demurrage, detention, inland delivery and proof of delivery should be assigned before cargo arrival.

3. Logistics and Customs as Trade Execution Risk

Logistics and customs risk appears when a shipment cannot move through the intended chain at the expected time, cost or responsibility allocation. In Cuba-related trade, this risk is not limited to shipping schedules. It includes import-channel verification, document alignment, tariff exposure, clearance timing, inspection, port release, inland delivery and storage conditions.

The practical question is not only whether a product can be sold to a Cuban buyer. The question is whether the product can be documented, classified, cleared, released, transported, received and placed into use under the agreed commercial terms.

4. Import Channel and Responsible Parties

A Cuba-related shipment should be mapped as an actor chain. The foreign supplier, MIPYME or buyer, authorised importer, consignee, notify party, freight forwarder, shipping agent, customs declaration channel, warehouse and inland logistics provider may all play different roles.

Actor	Typical role	Verification point
Foreign supplier	Prepares product, price, export documents and shipment information.	Can the supplier provide accurate invoice, packing list, certificates and cargo details before booking?
Buyer / MIPYME	May create demand, negotiate commercial terms or act as final sales channel.	Is the buyer also the payer, final user or only the commercial demand source?
Authorised importer	Coordinates or executes the import channel and Cuban-side requirements.	Is the importer authorised for the product category and able to confirm documents, tariff exposure and costs?
Consignee / notify party	Appears in shipping documents for cargo release and arrival communication.	Are transport documents issued to the correct Cuban-side party?

Actor	Typical role	Verification point
Logistics providers	Handle international transport, port release support, inland movement and delivery.	Are free time, release method, pickup and inland delivery responsibilities documented?

5. Consignee, Notify Party and Importer of Record

The commercial buyer and the customs importer may not be the same party. This distinction matters because transport documents, cargo release, customs declaration, duty responsibility and final delivery can depend on different names and roles.

- Buyer: the commercial counterparty or demand source.
- MIPYME: may be demand creator, distributor, user or sales channel.
- Authorised importer: the Cuban-side institution or entity used for the import operation.
- Consignee: the party named in the transport document for cargo delivery or release.
- Notify party: the party to be informed upon cargo arrival.
- Importer of record: the party appearing as importer for customs purposes.

The commercial buyer and the customs importer may not be the same party. This should be clarified before shipment documents are issued.

6. Commercial Import Focus

This paper focuses on commercial import operations. Tariff references should be verified through the commercial customs tariff and the authorised importer before shipment.

For this report, the relevant tariff work is commercial: the official tariff reference, HS/SACLAP classification, applicable duty basis and product-specific updates should be verified with the authorised importer before shipment documents are finalized.

Verification points: official tariff reference; HS/SACLAP classification; applicable duty basis; product-specific updates; written importer confirmation.

7. Pre-Shipment Documentation

The pre-shipment document set should be reviewed by the authorised importer or relevant Cuban-side channel before cargo is loaded. Missing or inconsistent documents can affect booking, customs declaration, release timing, inspection and cost allocation.

Document	Purpose	Pre-shipment check
Proforma invoice	Commercial offer and initial import review.	Approved by buyer/importer before order confirmation.
Commercial invoice	Final trade and customs document.	Matches product, quantity, price, currency and terms.
Packing list	Physical cargo detail.	Matches invoice, container count, weight and package count.
Bill of lading / sea waybill / airwaybill	Transport and cargo release document.	Consignee, notify party, description and release method checked.
Certificate of origin	Origin verification and possible tariff treatment.	Origin statement matches tariff and document requirements.
Technical datasheet / product label	Product identification and control requirements.	Product name, model, composition, expiry or use conditions clear.
Sanitary / phytosanitary / quality certificate	Product-specific control if required.	Required certificates identified before shipment.
Insurance certificate	Evidence of cargo coverage where applicable.	Insured party and claim process understood.

8. Document Flow and Timing

Document accuracy is not enough. Documents must also reach the correct party early enough to allow review, correction and clearance preparation. In Cuba-related shipments, document timing can be as important as document accuracy.

- Who reviews the proforma and preliminary product classification before order confirmation?
- Who approves the final commercial invoice and packing list before shipment?
- Who checks the BL draft before issuance?
- Will original BL, telex release or sea waybill be used?
- How many days before arrival must the importer receive the document set?
- Who is responsible for correcting a document mismatch before cargo arrival?

9. Document Consistency Check

Customs and cargo release depend on consistency across the document set. Product name, description, HS/SACLAP indication, quantity, weight, package count, origin, certificate references and transport details should describe the same shipment in the same way.

Consistency item	Documents to compare	Risk if inconsistent
Product description	Invoice, packing list, BL, certificates	Customs review or correction request.
Quantity and weight	Invoice, packing list, BL	Delay, discrepancy, handling or claim issue.
Origin	Invoice, certificate of origin, tariff file	Incorrect tariff treatment or origin question.
Consignee / notify party	BL, shipping instructions, importer file	Cargo release or arrival notification delay.
Lot, batch or expiry	Labels, certificates, packing list	Food, pharma, cosmetic or quality-control issue.

10. Cargo Readiness and Packing Control

Physical cargo readiness should be checked before booking, not after loading. A shipment may have correct commercial terms but still face risk if packing, labeling, palletization, container loading records or seal information are weak.

- Is packaging suitable for sea freight and Cuban-side handling conditions?
- Is palletization or fumigation required?
- Do labels match invoice descriptions, model numbers, lot/batch and expiry details?
- Do net weight, gross weight, dimensions and carton count match the packing list?
- Are loading photos and container seal number recorded?
- Is cargo condition documented before container closing?

11. Customs Tariff Sources and Verification

Tariff exposure should not be estimated from general assumptions. The product's SACLAP/HS classification, applicable tariff line, origin treatment and any product-specific modification should be verified before shipment.

Source	Use in No.005	Practical takeaway
Aduana General - Arancel Comercial	Primary entry point for commercial tariff references, nomenclature and related customs resources.	Start tariff verification from official commercial tariff references.
MFP / MINCEX Resolution 1/2021 context	Explains the commercial customs tariff framework for legal entities and SACLAP 2022 basis.	
ONEI - SACLAP	National product classification adapted from the Harmonized System.	Classification should be checked with SACLAP/HS logic.
MFP / Gaceta updates	Product-specific tariff modifications and updates.	Check whether tariff treatment has changed for the product category.

12. Customs Classification, Arancel and Valuation

Customs classification affects duties, documentation, permits and landed-cost calculation. The supplier may suggest a code, but final customs classification should be confirmed through the authorised importer or relevant customs channel.

Customs value and landed cost should not be confused. Customs value is used for duty calculation; landed cost is used for commercial profitability. Landed cost may include duties, port charges, handling, storage, internal transport, service fees, bank costs and delay reserves beyond customs value.

Customs value is used for duty calculation; landed cost is used for commercial profitability. They should not be confused.

13. Customs Regime, Declaration and Controls

The applicable customs regime should be confirmed before shipment because it may affect documents, timing, costs and responsibilities. Not every cargo movement is simply a standard definitive import; transit, temporary storage, customs warehouse, special-zone movement or other procedures may change the execution chain.

Customs execution point	Question to clarify
Regime selection	Is the shipment a definitive import, transit movement, warehouse regime, special-zone movement or another route?
Declaration responsibility	Who prepares and files the customs declaration and who coordinates corrections?
Inspection and controls	Can documentary or physical inspection affect timing, handling cost or cargo condition?
Product-specific controls	Are sanitary, phytosanitary, veterinary, technical, chemical, medical or label controls required?
Problem-resolution channel	Who handles HS, valuation, missing document or inspection discrepancies?

14. Incoterms and Landed Cost

CIF price is an important reference point, but it is not the same as total delivered cost inside Cuba. CIF typically addresses goods, freight and insurance to a named destination, but does not automatically cover Cuban-side customs clearance, local port charges, storage, demurrage, detention, inland delivery or delivery to the MIPYME or end user.

The exporter's price and the buyer's landed cost are not the same number.

Landed-cost component	Why it matters
FOB/CFR/CIF price	Commercial price basis and Incoterms reference.
Freight and insurance	May be included or excluded depending on terms.
Customs duties / arancel	Depends on classification, origin and applicable tariff treatment.
Port, terminal and handling charges	May affect total cost even when CIF is agreed.
Storage, demurrage and detention	Delay costs can quickly affect profitability.
Inland transport	Required to move cargo from port/release point to warehouse or buyer.
Importer service fees / procedures	Should be requested directly from the authorised importer and confirmed in writing.
Bank, certificate and inspection costs	Often missed in preliminary buyer calculations.

15. Insurance, Damage and Claims

Insurance should not be treated as a checkbox. Before shipment, the parties should understand the insured party, coverage scope, claim route, survey needs and required evidence if damage, shortage, wet cargo, temperature deviation or missing packages are discovered.

- Who is the insured party and who can file a claim?
- What is the coverage scope and what exclusions apply?
- Is a surveyor required before cargo is moved or unpacked?
- Who takes photos, records seal status and prepares damage reports?
- Who coordinates with insurer, carrier, warehouse and buyer if a claim is needed?

16. Shelf Life and Time-Sensitive Cargo

For food, pharmaceuticals, cosmetics, inputs and other time-sensitive goods, logistics delay is also a commercial shelf-life risk. The product may be legally shipped but commercially weakened if arrival, clearance or delivery consumes too much of its remaining usable life.

Question	Commercial relevance
What is the remaining shelf life at shipment?	Determines whether the product can still be distributed and sold after arrival.
Is there a minimum shelf-life requirement at import or delivery?	May affect acceptance by importer, buyer or final sales channel.
Can customs or port delays reduce sellability?	Delay may become working-capital or spoilage risk.
Are lot, batch and expiry details shown consistently?	Important for controls, traceability and claims.

17. Port Arrival, Cargo Release and Clearance

Port arrival is a coordination point, not the end of the shipment. Cargo release depends on shipping documents, BL release method, arrival notification, importer readiness, payments, customs declaration, inspection and pickup capacity.

Customs clearance should be planned around documents, classification, charges, inspections and release timing. If a discrepancy occurs, the parties need a pre-agreed correction channel rather than improvising after cargo is already waiting.

Step	Execution point	Risk factor
Cargo arrival	Carrier/agent arrival notification and document availability.	Incorrect notify party or late documents.
Document verification	Importer checks invoice, packing list, BL and certificates.	Mismatch or missing certificate.
Customs declaration	Classification, value, origin and product controls.	HS/SACLAP or valuation discrepancy.
Inspection / control	Documentary or physical review if required.	Delay, handling cost or cargo condition risk.

Step	Execution point	Risk factor
Release authorization	Cargo available for pickup.	Unpaid charge or unresolved issue.
Port pickup	Transport and warehouse coordination.	Fuel, vehicle, schedule or receiving delay.

18. Post-Clearance Handling and Inland Delivery

Post-clearance handling, storage and inland delivery should be treated as logistics risk factors, especially for products sensitive to time, temperature, handling conditions or fuel availability. This section links No.005 to the operational risk framework developed in No.004.

- Who picks up the cargo after release?
- Is the receiving warehouse ready and identified?
- Is refrigerated transport required and available?
- What delivery window is realistic under fuel and handling conditions?
- How is cargo condition documented at handover?
- What proof of delivery is issued and who receives it?

19. Delay Costs: Storage, Demurrage and Detention

Delay costs should be assigned before shipment, not negotiated after cargo is already waiting. Free time, demurrage, detention, storage, terminal handling, inland transport delay and cold-chain delay costs should be understood before cargo departure.

Cost item	Practical meaning	Pre-shipment question
Storage	Cargo or container waiting at terminal or warehouse.	When does storage start and who pays?
Demurrage	Container or cargo remaining at port beyond allowed time.	How much free time is available?
Detention	Container kept outside port beyond allowed period.	Who returns the container and when?
Handling	Movement, loading, unloading or terminal services.	Which charges are included in the quotation?
Cold-chain delay	Temperature-sensitive delay affecting condition or sellability.	Who pays and who documents product condition?

20. Shipment Timeline and Responsibility Matrices

A timeline map helps all parties see the shipment as an end-to-end execution chain. Each stage should have a responsible party, required document/action and risk point.

Stage	Responsible party	Required action	Risk point
Quotation	Supplier / buyer	Product, price, Incoterms and preliminary document data.	Price accepted without landed-cost view.
Importer review	Authorised importer	Product category, documents, tariff and import route review.	Importer role or authorisation unclear.
Booking/loading	Supplier / forwarder	Cargo readiness, shipping instructions, loading evidence.	Wrong consignee or document mismatch.
BL issuance	Forwarder / carrier	BL draft checked before final issue.	Release delay due to incorrect BL.
Arrival/clearance	Importer / customs channel	Declaration, controls, charges, inspection if required.	HS, value or certificate issue.
Release/delivery	Logistics provider	Cargo pickup, inland transport, proof of delivery.	Fuel, storage, damage or delay risk.

Cost Responsibility Matrix

The table below is illustrative only. Cost responsibility must be verified contractually and transaction by transaction.

Cost / risk item	Supplier	Authorised importer	Buyer / MIPYME	Logistics provider
Export documents	Primary	Review	Review	Support
International freight	Depends on Incoterms	Review	Cost impact	Arrange/support
Insurance	Depends on Incoterms	Review	Cost impact	Support
Customs duties	No	Administrative role	Normally cost bearer	No
Port handling	No	Coordinate	Cost impact	Support
Demurrage/detention	Depends on cause/contract	Coordinate	Possible cost bearer	Possible responsibility
Inland delivery	No unless agreed	Coordinate	Cost impact	Primary operator

Cost / risk item	Supplier	Authorised importer	Buyer / MIPYME	Logistics provider
Storage after clearance	No	Coordinate	Cost impact	Possible operator

Action Responsibility Matrix

Action	Primary owner	Control point
HS/SACLAP and arancel verification	Authorised importer / customs channel	Confirmed before shipment and reflected in landed-cost estimate.
BL draft approval	Supplier / forwarder / importer	Consignee, notify party and cargo description checked before final issue.
Certificate preparation	Supplier	Product category and Cuban-side requirements reviewed before loading.
Cargo release coordination	Authorised importer / shipping agent	Release method, charges and documentation ready before arrival.
Port pickup and inland delivery	Inland logistics provider	Vehicle, fuel, warehouse and proof-of-delivery process agreed.
Damage or discrepancy claim	Party agreed in advance	Evidence pack, photos, seal status, delivery records and survey if needed.

21. Change Control Before Shipment

Any change in product, documents, consignee, Incoterms, classification or route should be rechecked before shipment. Small changes can affect customs classification, tariff treatment, release method, certificates, cost responsibility or delivery planning.

Change	Why it should be rechecked
Product description, model or composition	May affect HS/SACLAP classification, certificates and controls.
Quantity, weight, package count or packaging	May affect packing list, BL, handling, valuation and cargo release.
Incoterms, port or route	May affect cost responsibility, insurance and delivery boundaries.
Consignee or notify party	May affect arrival notification and cargo release.
Origin or certificate status	May affect tariff treatment, controls and document consistency.
Payment or release method	May affect timing, cargo release and bank/logistics coordination.

22. Questions to Ask

The questions below are intended as a practical verification tool. They do not replace transaction-specific customs or logistics advice.

Questions to ask the authorised importer

- Are you authorised for this product category?
- What documents do you require before shipment?

· Which official tariff source, duty basis and tariff line are being used?

Which duty basis, origin treatment and product controls apply?

- Who will appear as importer, consignee and notify party?
- Who is responsible for customs declaration and discrepancy correction?
- What are the expected duties, port charges, service fees and inland delivery costs?
- Can all charges and procedures be confirmed in writing before shipment?

Questions to ask the freight forwarder / shipping agent

- Which port and route will be used, and what is the expected transit time?
- Is original BL, telex release or sea waybill preferred?
- What free time, demurrage and detention terms apply?
- Who receives arrival notification and who coordinates Cuban-side release?
- What happens if documents arrive late or BL details are incorrect?

Questions to ask the inland logistics provider

- Who picks up the cargo after release and who confirms fuel/vehicle availability?
- Is refrigerated transport available if required?
- Is the receiving warehouse ready?
- Who pays if delivery is delayed?
- How is cargo condition documented at handover and what proof of delivery is issued?

23. Shipment Evidence Pack

A shipment evidence pack helps protect the exporter, buyer and importer if a dispute, delay, inspection, insurance claim or document correction becomes necessary. It also supports repeat-order learning.

Evidence item	Why it should be kept
Approved proforma and final invoice	Shows agreed price, terms, product and parties.
Packing list and BL copy	Shows physical cargo and transport record.
Certificates and product datasheets	Supports product control and technical review.
HS/SACLAP and arancel confirmation	Supports tariff and duty review.
Authorised importer cost estimate	Documents landed-cost assumptions.
Payment proof and bank records	Supports commercial and release coordination.
Loading photos and seal number	Supports cargo condition and claim evidence.
Cargo release and delivery confirmation	Closes the execution chain.
Discrepancy or claim records	Documents problems and corrective actions.

24. Red Flags

Red flag	Why it matters
Importer role is unclear	Customs and contract chain may not align.
Consignee / notify party not confirmed	Cargo release may be delayed.
HS/SACLAP code not confirmed	Duty and permit exposure uncertain.
Tariff source or tariff line not confirmed	Duty and landed-cost exposure may be uncertain.
Customs value basis unclear	Duty calculation risk.
CIF price accepted without landed-cost estimate	Profitability may be overstated.
Documents requested after shipment	Delay risk increases.

Red flag	Why it matters
BL release process unclear	Cargo release may be delayed.
Free time not checked	Demurrage/detention exposure.
Inspection responsibility unclear	Delay and cost risk.
Post-clearance transport not assigned	Inland delivery uncertainty.
Sensitive product without storage plan	Quality or condition risk.
No written cost breakdown	Cost responsibility unclear.

25. CTB Logistics and Customs Verification Checklist

Stage	Verification items
Before contract	
Before shipment	Commercial invoice and packing list approved; BL release method agreed; document consistency checked; certificates prepared; customs classification confirmed; valuation/duty basis reviewed; port and arrival plan confirmed; free time/demurrage terms known; inland delivery assigned; cost responsibility written.
Before cargo arrival	Documents sent to importer/logistics channel; duties and charges estimated; warehouse/receiving point ready; transport availability checked; fuel/cold-chain needs reviewed; cargo release responsibility confirmed.
After release	Cargo condition checked; delivery recorded; storage conditions verified if relevant; additional costs documented; proof of delivery obtained; discrepancy/claim file opened if needed.

26. Source Register

This final edition uses official Cuban customs, tariff and classification sources for institutional context and CTB analysis for commercial execution interpretation. Source status should be verified for transaction-specific use.

Source	Use in report
Aduana General de la Republica - Arancel Comercial	Commercial customs tariff reference entry point; links to nomenclature, interpretive rules, correlation resources and tariff legal references.
MFP - nuevo Arancel de Aduanas / Resolucion Conjunta 1/2021	Commercial customs tariff framework for legal-entity operations and SACLAP 2022 context.
ONEI - SACLAP	National product classification system based on the Harmonized System, relevant to tariff and trade-statistics classification.
Aduana - Decreto-Ley 22/2020 material	
Aduana - Importacion, Transito, Depositos Temporales, Origen de las Mercancias	Customs topics supporting regime, origin, declaration and cargo-movement questions.
Gaceta / MFP updates	Potential product-specific tariff modifications and official updates.
CTB field observation	Practical trade-execution interpretation, document flow and responsibility mapping.

Source links: aduana.gob.cu; mfp.gob.cu; onei.gob.cu; gacetaoficial.gob.cu.

27. Disclaimer

This report is for commercial research and logistics-risk orientation only. It is not customs brokerage, legal, tax, insurance, banking, sanctions, freight-forwarding or investment advice.

Cuba-related transactions may be affected by changing customs, tariff, logistics, financial, regulatory and operational conditions. Exporters should verify transaction-specific facts directly with authorised importers, customs channels, logistics providers, insurers, banks and relevant professional advisors before making commercial commitments or shipping goods.

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