SARS Customs Procedure Codes (CPC)

South African Revenue Service Required for all commercial Customs clearances in the Republic of South Africa www.sars.gov.za

Adapted from SC-CF-04-A14 CPC Combination Matrix & SC-CF-04-A16 Procedure Measure Matrix, available as annexes to SC-CF-04 Customs Completion Manual.

RPC PPC P/Measure RPC PPC P/Measure Description **Description PCC CHAPTER 8 → HOME USE** CHAPTER 13 ▶ WAREHOUSING **E** – Warehouse Removal of excise goods from one excise warehouse to another excise warehouse, in the Republic or A – Home Use of Home Use of 'ordinary levy' goods simultaneously dispatched to BELN states. BELN state. Ordinary Levy Goods' removal of Excise Home Use of 'ordinary levy' goods previously moved under 'National Transit', dispatched to BELN destined for RSA or Goods SACU countries Removal of excise goods from one excise warehouse to another excise warehouse, in the Republic or **E** – Warehouse Home Use of 'ordinary levy' goods previously entered under the 'Warehousing' procedure. removal of Excise BELN state, where the goods were previously re-warehoused. Goods Home Use of 'ordinary levy' goods previously subject to a change of ownership under the ZIB Removal in bond of excise goods from one excise warehouse to another excise warehouse in the 'Warehouse' procedure. Republic or BELN, where the goods were previously subject to a change of ownership. XOL Home Use of 'ordinary levy' goods originally entered for warehouse-for-export E – Re-warehouse of Re-warehousing of Excise goods, removed in bond from one Excise warehouse to another Excise Excise Goods Home Use of 'ordinary levy' goods previously entered under the 'Warehousing' procedure, previously re-warehoused under the warehouse procedure. **E** – Warehouse Change Change of Ownership of goods in an Excise Warehouse. of Ownership for Excise XOL Home Use of warehouse-for-export (WE) goods, previously subject to 'change of ownership' or Change of Ownership of goods, which were previously removed in bond form one excise ware house Goods 're-warehousing' to another Clearance of goods for Home Use, and free circulation. DP A - Home Use and free Change of Ownership of goods originally entered for warehouse-for-export. XRW E - Change of circulation Ownership or Re-Home Use of goods previously moved under the 'National Transit' procedure. Re-warehousing of goods previously subject to change of ownership, to another warehouse for warehousing of WE purposes of export. Home Use of goods, previously placed under the 'Warehousing' procedure. goods Clearance for goods originally entered for warehouse-for-export, thereafter removed to another Home Use of imported goods previously subject to a change of ownership under the 'Warehouse warehouse for re-warehousing and subsequent export. Removal of goods, originally declared for warehousing for export, from one warehouse to another. E- Warehouse removal **XDP** n bond of WE Goods Home Use of goods originally entered for warehouse-for-export Clearance for removal of goods, removed in bond from one warehouse to another, subsequent to the goods having undergone change of ownership. XDP Home Use of goods, previously re-warehoused under the warehouse procedure. **CHAPTER 15 → STORES** Home Use of warehouse-for-export (WE) goods, previously subject to 'change of ownership' or 're-warehousing' Supply of 'free circulation goods' cleared under the Stores Procedure as supplies to a foreign-going EAS **F** – Stores ex free vessel, aircraft, or train. circulation goods Clearance for Home Use and payment of VAT, of free circulation goods arriving from a BELN **Procedure Measures** A - Home Use and payment of VAT and **F** – Stores (Excise 52 Supply of 'locally produced excisable goods' cleared under the Stores Procedure as supplies to a exempt under Schedule levies for goods from foreign-going vessel, aircraft, or train. Goods) 1 to the VAT Act. SACU countries ZES 52 Supply of 'Stores' of excise goods ex an Excise Warehouse' previously re-warehoused. 412.26 or 412.27 Clearance for Home Use and release into free circulation of warranty replacement goods. A – Home Use and ZES Supply of 'Stores' of excise goods ex an Excise Warehouse', previously subject to a change of free circulation of 412.26 or 412.27 Home Use and release into free circulation of replacement goods, previously removed under the ownership. warranty replacement National Transit procedure. goods F – Stores (Imported 53 Supply of 'imported goods' cleared under the Stores Procedure as supplies to a foreign-going vessel, 412.26 or 412.27 Home Use and release into free circulation of replacement goods, previously cleared under the Warehoused Goods) warehouse procedure Supply of 'Stores' of imported goods placed under the 'Warehousing' procedure, previously subject to 53 XGR 412.26 or 412.27 Home Use and release into free circulation of replacement goods, previously subject to a change 'change of ownership'. of ownership under the 'Warehouse' procedure. Supply of 'Stores' of imported goods placed under the 'Warehousing' procedure, previously entered for 53 412.26 or 412.27 XGR Home Use of warranty replacement goods originally entered for warehouse-for-export warehousing and export. XGR 412.26 or 412.27 Home Use and release into free circulation of warranty replacement goods, previously re-53 Supply of 'Stores' of imported goods placed under the 'Warehousing' procedure, previously rewarehoused under the warehouse procedure. 412.26 or 412.27 Home Use' and release into free circulation of replacement goods, previously subject to "change of Supply of 'Stores' of imported goods previously re-warehoused or having undergone a change of ownership" or "re-warehousing" under warehouse-for-export. ownership while under the warehouse for export procedure. 403.01; 405.01; 405.04; A – Home Use under Clearance for 'Home use' under 'relief of duties and taxes' for specific conditions as provided for CHAPTER 14 → TAX FREE SHOP 405.05; 405.09; 406.01; under Schedule 4 of the customs tariff. relief of duties for 406.02; 406.03; 406.05; N/A INACTIVE - Clearance of goods under the Tax Free Shop procedure 55 **G** – Tax Free Shop 00 specific conditions 406.06; 406.07; 407.01; Home use under 'relief of duties and taxes' for specific conditions as provided for under Schedule 4 GR contemplated under 407.02; 407.04; 407.06; **CHAPTER 16** ► **EXPORT** of the customs tariff, previously cleared under the national transit procedure. Schedule 4, General 408.01; 408.03; 410.03; 410.04; 411.00; 412.01; ELG/ Rebates Home Use of goods under 'relief of duties and taxes' for specific conditions as provided for under Outright Export of free circulation goods. **H** – Export of free 60 412.02; 412.03; 412.04; EIG Schedule 4 of the customs tariff, previously placed under the 'Warehousing' procedure. circulation goods 412.05; 412.06; 412.08; EX1 Outright Export of 'free circulation goods' to BELN states. 412.09; 412.10; 412.11; XGR 26 Home Use of goods under 'relief of duties and taxes' for specific conditions as provided for under 412.12; 412.13; 412.14; Schedule 4 of the customs tariff, previously subject to a change of ownership under the 522.02; 522.03; Outright export of 'Home Use' goods with intention to claim a refund under the 5th Schedule. EIG **H** - Export for Specific 412.16; 412.17; 412.21; 'Warehouse' procedure. 522.04; or 522.06 412.22; 412.23; 412.28; Refund 412.25; 413.01; 413.02; XGR Home Use under 'relief of duties and taxes' for specific conditions as provided for under Schedule EIG Outright export of 'compensating products after 'Home Use' and Inward Processing with the intention of **H** – Export for 63 413.03; 413.04; 413.05; 4 of goods originally entered for warehouse-for-export 550.00 to 551.00 413.06; 413.07; 414.01; claiming a drawback under the 5th Schedule. Drawback 414.02; 414.03; 460.01; Home Use of goods under 'relief of duties and taxes' for specific conditions as provided for under Schedule 6 460.02; 460.03; 460.04; **H** – Export and refund Outright Export of 'locally produced excisable goods', with the intention of claiming a refund under the Schedule 4 of the customs tariff, previously re-warehoused under the 'Warehouse' procedure. 460.05; 460.06; 460.07; on Excise 6th Schedule. 460.10; 460.11; 460.13; Home Use of goods under 'relief of duties and taxes' for specific conditions as provided for under 460.14; 460.15; 460.16; EIG Outright Export of uncleared goods deemed imported in terms of the Act, seized by Customs, sold by **H** – Export of auctioned Schedule 4 of the customs tariff, previously subject to "change of ownership" or "re-warehousing" 460.17; 460.18; 460.23; auction or other means, now being exported from the Republic. goods 460.24; 460.25; 460.26; under warehouse-for-export. 460.27; 460.28; 495.00; EX3 Clearance for re-export of goods that were originally permanently imported from a BELN country and **H** – Re-export of BELN 496.00; 497.01; or which are being permanently returned for whatever reason (e.g. goods oversupplied, incorrectly goods 497.02 supplied, not according to specification or damaged.) 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XGR 412.07 Abandonment and/or destruction of goods previously cleared under the 'Warehouse' procedure. XΕ Outright export of goods originally placed under the 'Warehousing' procedure, previously re-XGR warehoused or having undergone a change of ownership while under the warehouse for export 412.07 Abandonment and/or destruction of goods, previously subject to change of ownership under purposes 'Warehouse' procedure. ΖE Outright Export of goods manufactured in an Excise Warehouse **H** – Export of excise 68 Abandonment and/or destruction of goods, originally entered for warehouse-for-export goods ex Warehouse Outright Export of goods in an Excise Warehouse. 412.07 Abandonment and/or destruction of goods previously re-warehoused under the warehouse procedure. Outright Export of goods from an Excise Warehouse, previously subject to a change of ownership Abandonment and/or destruction of goods, previously subject to "change of ownership" or "re-EIG Outright export of Environmental levy or Health Promotion Levy goods to a BELN country and 551.02 or 551.03 **H** – Export of warehousing" under 'Warehouse for Export'. Environmental Levy subsequent drawback/refund of the levy paid on importation into South Africa 412.07 Abandonment and/or destruction of goods previously placed under the 'Inward Processing' Goods Outright export of Environmental levy or Health Promotion Levy goods to a BELN country and EIG subsequent drawback/refund of the levy paid on importation into South Africa, being warranty 412.07 replacement goods Abandonment and/or destruction of goods previously placed under the 'Processing for Home Use' procedure. CHAPTER 17 → TEMPORARY EXPORT CHAPTER 9 ▶ NATIONAL & INTERNATIONAL TRANSIT **75** EIG/ - Temporary Export Temporary export for subsequent re-importation as unaltered goods for home use. 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Republic. Re-importation for 'Home Use', after 'Temporary Exportation' for re-importation of goods in the same 409.01; 409.02; **77** International Transit of BELN goods 'removed in transit' and exported from the Republic. 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Admission of imported 480.00; or 490.00 Clearance of imported goods under the 'Temporary Admission' Procedure previously cleared for XGR Clearance of goods under the 'Inward Processing' procedure, previously subject to Change of 470.02; 470.03; removal under the national transit procedure. Ownership under the 'Warehousing' procedure. EIG Re-export of goods originally imported under the 'Temporary Admission' procedure. Clearance of goods under the 'inward processing' procedure, originally entered for warehouse-for-80 498.01; or 498.02 480.00; or 490.00 IM5 Temporary Admission of goods from BELN states **D** – Re-export of temporarily admitted XGR 470.02; 470.03; Clearance of goods under the 'Inward Processing' procedure, previously re-warehoused under the 37 EX3 Re-export of goods originally imported under Temporary Admission from BELN states. 'Warehousing' procedure. 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XIB

Removal of goods under the 'warehouse' procedure, from one customs warehouse to another

July 2020

GR

Clearance of goods under the 'Outward Processing' procedure, previously moved under 'National