

SARS CUSTOMS PROCEDURE CODE COMBINATIONS



Customs Modernisation
Moving into the future...

Notes:

- The following new CPCs have been included - A10-42, A10-48, A11-42, A11-48, A13-42, A13-48, A14-42, A14-48, A15-42, A15-48, E48-42, E48-48, E48-49, E49-42, E49-48, E53-48, H67-48, J80-42, J80-48, K85-42 and K85-48.
- The table below describes the various permissible scenarios or combinations that may occur concerning the clearance of goods.
- It describes each scenario/combination, providing the appropriate CUSTOMS PROCEDURE CATEGORY CODES and PROCEDURE CODES. It is important to note that under the Modernisation dispensation, it will be required of traders to insert both a REQUESTED PROCEDURE and a PREVIOUS PROCEDURE at line level. This is relevant for maintaining control over the clearance and movement of goods within and between Customs Procedures. It also indicates the liability for duty of the party under whose jurisdiction the goods reside.
- In certain instances, it will be required of the declarant to insert a PROCEDURE MEASURE. Typically, a procedure measure is an extension to the Customs tariff – 3rd 4th Schedules – which further qualifies the purpose and type of goods being declared. A list of procedure measures is provided in the worksheet titled: "Proposed Implementation" on the Customs Modernisation website.
- For comparative purposes, the previous (or current) purpose codes are indicated against each scenario/combination transaction to facilitate easier transposition from the current clearance requirements.

EXTENDED PROCEDURE				DESCRIPTIONS	Old Purpose Codes being replaced by Procedure Category, Customs Procedure & Procedure Measure codes	TYPE IMP EXP CCAI CCAE
Procedure Category / Home Use Code	+ Requested Procedure / Home Use Code	+ Previous Procedure / Home Use Code	+ Procedure / Home Use Measure	Description of Customs Procedure Description of Customs Requested Procedure Description of Customs Procedure Combination [RequestedCPC + PreviousCPC + ProcedureMeasure]		
Chapter 10 - Home use, including goods intended for 'home use' for which there is a relief of duties and taxes.						
A				Clearance of 'ordinary levy' goods for 'Home Use', destined for the Republic and BLNS countries.		IMP
A	10	00	---	Home Use of 'ordinary levy' goods simultaneously dispatched to BLNS states.	OL	IMP
A	10	20	---	Home Use of 'ordinary levy' goods previously moved under 'National Transit', dispatched to BLNS states.	OL	IMP
A	10	40	---	Home Use of 'ordinary levy' goods previously entered under the 'Warehousing' procedure.	XOL	IMP
A	10	41	---	Home Use of 'ordinary levy' goods previously subject to a change of ownership under the 'Warehousing' procedure.	XOL	IMP
A	10	42	---	Home Use of goods for 'ordinary levy', originally entered for warehouse-for-export.	XOL	IMP
A	10	44	---	Home Use of 'ordinary levy' goods previously entered under the 'Warehousing' procedure, previously re-warehoused under the warehouse procedure.	XOL	IMP
A	10	48	---	Home Use of WE goods for 'ordinary levy', previously subject to 'change of ownership' or 're-warehousing'.	XOL	IMP
A	11			Clearance of goods for Home Use, and free circulation.		IMP
A	11	00	---	Home Use of goods, on imported goods.	DP	IMP
A	11	20	---	Home Use of goods previously moved under the 'National Transit' procedure.	DP	IMP
A	11	40	---	Home Use of goods, previously placed under the 'Warehousing' procedure.	XDP	IMP
A	11	41	---	Home Use of imported goods previously subject to a change of ownership under the 'Warehousing' procedure.	XDP	IMP
A	11	42	---	Home Use of goods originally entered for warehouse-for-export.	XDP	IMP
A	11	44	---	Home Use of goods, previously re-warehoused under the warehouse procedure.	XDP	IMP
A	11	48	---	Home Use of WE goods for 'ordinary levy', previously subject to 'change of ownership' or 're-warehousing'.	XDP	IMP
A	12			Clearance for Home Use and payment of VAT, of free circulation goods arriving from a BLNS country.		CCAI
A	12	00	---	Home Use and payment of VAT, on goods received from the BLNS states.	IM4	CCAI
A	13			Clearance for 'Home Use' and free circulation of warranty replacement goods.		IMP
A	13	00	Insert 4th Schedule Item	Home Use and release into free circulation of replacement goods	GR	IMP
A	13	20	Insert 4th Schedule Item	Home Use and release into free circulation of replacement goods, previously under the National Transit procedure.	GR	IMP
A	13	40	Insert 4th Schedule Item	Home Use and release into free circulation of replacement goods, previously cleared under the warehouse procedure.	XGR	IMP
A	13	41	Insert 4th Schedule Item	Home Use and release into free circulation of replacement goods, previously subject to a change of ownership under the 'Warehousing' procedure.	XGR	IMP
A	13	42	Insert 4th Schedule Item	Home Use and release into free circulation of warranty replacement goods originally entered for warehouse-for-export.	XGR	IMP
A	13	44	Insert 4th Schedule Item	Home Use and release into free circulation of replacement goods, previously re-warehoused under the warehouse procedure.	XGR	IMP
A	13	48	Insert 4th Schedule Item	Home Use and release into free circulation of replacement goods, previously subject to "change of ownership" or "re-warehousing" under warehouse-for-export.	XGR	IMP
A	14			Clearance for 'Home Use' under 'relief of duties and taxes' for specific conditions as provided for under Schedule 4 of the customs tariff.		IMP
A	14	00	Insert 4th Schedule Item	Home use under 'relief of duties and taxes' for specific conditions as provided for under Schedule 4 of the customs tariff.	GR	IMP
A	14	20	Insert 4th Schedule Item	Home use under 'relief of duties and taxes' for specific conditions as provided for under Schedule 4 of the customs tariff, previously cleared under the national transit procedure.	GR	IMP
A	14	40	Insert 4th Schedule Item	Home Use of goods under 'relief of duties and taxes' for specific conditions as provided for under Schedule 4 of the customs tariff, previously placed under the 'Warehousing' procedure.	XGR	IMP
A	14	41	Insert 4th Schedule Item	Home Use of goods under 'relief of duties and taxes' for specific conditions as provided for under Schedule 4 of the customs tariff, previously subject to a change of ownership under the 'Warehousing' procedure.	XGR	IMP
A	14	42	Insert 4th Schedule Item	Home Use under 'relief of duties and taxes' for specific conditions as provided for under Schedule 4, of goods originally entered for warehouse-for-export.	XGR	IMP
A	14	44	Insert 4th Schedule Item	Home Use of goods under 'relief of duties and taxes' for specific conditions as provided for under Schedule 4 of the customs tariff, previously re-warehoused under the 'Warehousing' procedure.	XGR	IMP
A	14	48	Insert 4th Schedule Item	Home Use under 'relief of duties and taxes' for specific conditions as provided for under Schedule 4, previously subject to 'change of ownership' or "re-warehousing" under warehouse-for-export.	XGR	IMP
A	15			Goods offered for 'unconditional abandonment' to the Commissioner for SARS.		IMP
A	15	00	Insert 4th Schedule Item	Abandonment of uncleared goods.	GR	IMP
A	15	14	Insert 4th Schedule Item	Abandonment of goods, previously cleared for Home Use, and relief of duties and taxes	GR	IMP
A	15	20	Insert 4th Schedule Item	Abandonment of goods, previously cleared under the 'National Transit' procedure.	GR	IMP
A	15	35	Insert 4th Schedule Item	Abandonment of goods, previously cleared under the 'Temporary Admission' procedure.	GR	IMP
A	15	40	Insert 4th Schedule Item	Abandonment of goods, previously cleared under the 'Warehousing' procedure.	XGR	IMP
A	15	41	Insert 4th Schedule Item	Abandonment of goods, previously subject to a change of ownership under the 'Warehousing' procedure.	XGR	IMP
A	15	42	Insert 4th Schedule Item	Abandonment of goods, previously cleared under 'Warehouse for Export'.	XGR	IMP
A	15	44	Insert 4th Schedule Item	Abandonment of goods, previously re-warehoused under the warehouse procedure.	XGR	IMP
A	15	48	Insert 4th Schedule Item	Abandonment of goods, previously previously subject to "change of ownership" or "re-warehousing" under 'Warehouse for Export'.	XGR	IMP
A	15	80	Insert 4th Schedule Item	Abandonment of goods, previously placed under the 'Inward Processing' procedure.	GR	IMP
A	15	85	Insert 4th Schedule Item	Abandonment of goods, previously placed under the 'Processing for Home Use' procedure.	GR	IMP
Chapter 11 - National and International Transit						
B	20			Clearance for National Transit of goods removed 'in bond' from a 'customs controlled area' at port/place of entry to a 'customs controlled area' within the Republic.		IMP
B	20	00	---	National Transit of goods 'removed in bond' from port/place of arrival, to place of destination inside the Republic, or a bonded warehouse in a BLNS country.	RIB	IMP
B	20	75	---	National Transit of goods 'removed in bond' from port/place of arrival, to place of destination inside the Republic, previously cleared under the temporary export procedure.	RIB	IMP
B	20	90	---	National Transit of goods 'removed in bond' from port/place of arrival, to place of destination inside the Republic, previously cleared under the outward processing procedure.	RIB	IMP
B	21			Clearance for International Transit of goods removed 'in transit' from a port/place of entry and exported from the Republic.		IMP
B	21	00	---	International Transit of goods 'removed in transit' from port/place of arrival, and exported from the Republic.	RIT	IMP
B	22			Clearance for International Transit of BLNS goods removed 'in transit' through the Republic.		CCAI
B	22	00	---	International Transit of BLNS goods 'removed in transit' through the Republic.	IM8	CCAI
Chapter 12 - Transshipment						
C	30			Placement of goods under the Transshipment Procedure.		IMP
C	30	00	---	Placement of goods under the Transshipment Procedure.	N/A	IMP
Chapter 13 - Temporary Admission						
D	35			Clearance for 'Home Use' and free circulation of warranty replacement goods.		IMP
D	35	00	Insert 4th Schedule Item	Temporary Admission of goods for a specified purpose, in the customs tariff, and for subsequent re-exportation from the Republic.	GR	IMP
D	35	20	Insert 4th Schedule Item	Temporary Admission of goods for subsequent re-exportation from the Republic; previously cleared for removal under the national transit procedure.	GR	IMP
D	36			Outright Export of goods originally imported under the Temporary Admission procedure.		EXP
D	36	35	---	Outright Export of goods originally imported under the 'Temporary Admission' procedure.	EIG	EXP
D	37			Temporary Admission of goods imported from the BLNS and for subsequent re-exportation from the Republic.		CCAI
D	37	00	---	Temporary Admission of goods imported from the BLNS and for subsequent re-exportation from the Republic.	IM5	CCAI
D	38			Outright Export of goods originally imported under the Temporary Admission procedure from BLNS states.		CCAI
D	38	37	---	Outright Export of goods originally imported from the BLNS under the 'Temporary Admission' procedure.	EX3	CCAI
Chapter 14 - Customs Warehousing						
E	40			Clearance of goods in a customs warehouse under the 'Warehousing' procedure.		IMP
E	40	00	---	Clearance of imported goods into a customs warehouse under the 'Warehousing' procedure.	WH	IMP
E	40	20	---	Clearance of imported goods into a customs warehouse under the 'Warehousing' procedure, previously moved under the 'National Transit' procedure.	WH	IMP
E	41			Clearance for Change of Ownership of warehouse goods. (No physical movement of goods)		IMP
E	41	40	---	Clearance for Change of Ownership of warehouse goods. (No physical movement of goods)	XRW	IMP
E	41	41	---	Clearance for Change of Ownership of warehouse goods, where change of ownership occurs for a subsequent time	XRW	IMP
E	41	44	---	Clearance for Change of Ownership of warehouse goods, where goods were previously re-warehoused	XRW	IMP
E	42			Clearance of goods into a customs warehouse for subsequent exportation from the Republic.		IMP
E	42	00	---	Clearance of imported goods into a customs warehouse for subsequent exportation from the Republic.	WE	IMP
E	42	20	---	Clearance of imported goods into a customs warehouse for subsequent exportation from the Republic, previously moved under the 'National Transit' procedure	WE	IMP
E	42	37	---	Clearance of BLNS goods into a customs warehouse for subsequent exportation from the Republic, previously cleared for temporary admission into the Republic.	WE	IMP
E	43			Clearance for Removal of warehouse goods, in bond, from one customs warehouse to another customs warehouse.		IMP
E	43	40	---	Clearance for Removal of goods under the 'warehouse' procedure, from one customs warehouse to another customs warehouse inside the Republic, or a BLNS state.	XIB	IMP
E	43	41	---	Clearance for Removal of goods under the 'warehouse' procedure, from one customs warehouse to another customs warehouse in the Republic or BLNS state, previously subject to a Change of Ownership.	XIB	IMP
E	43	42	---	Clearance for removal of 2nd hand motor vehicles under the warehouse procedure for export, from a customs warehouse in the Republic to another customs warehouse in a BLNS state.	XIB	IMP
E	43	44	---	Clearance for Removal of goods under the 'warehouse' procedure, from one customs warehouse to another customs warehouse in the Republic or BLNS state, where such goods were previously re-warehoused.	XIB	IMP
E	44			Clearance for Re-warehousing of warehouse goods, previously removed in bond from one customs warehouse to another.		IMP
E	44	43	---	Clearance for Re-warehousing of goods under the 'warehouse' procedure, previously removed in bond from one customs warehouse to another.	XRW	IMP
E	45			Clearance for Removal of excise goods from one excise warehouse to another excise warehouse.		IMP
E	45	00	---	Clearance for Removal of excise goods from one excise warehouse to another excise warehouse in the Republic or BLNS country.	ZIB	IMP
E	45	46	---	Clearance for Removal of excise goods from one excise warehouse to another excise warehouse in the Republic or BLNS country, where the goods were previously re-warehoused	ZIB	IMP
E	45	47	---	Clearance for removal in bond of excise goods from one excise warehouse to another excise warehouse in the Republic or BLNS, where the goods were previously subject to a change of ownership.	ZIB	IMP
E	46			Clearance for Re-warehousing of excise goods, removed in bond from one excise warehouse to another excise warehouse.		IMP
E	46	45	---	Clearance for Re-warehousing of excise goods, removed in bond from one excise warehouse to another excise warehouse.	ZRW	IMP
E	47			Clearance for 'for Change of Ownership of goods in an Excise Warehouse. (No physical movement of goods)		IMP
E	47	00	---	Clearance for Change of Ownership of goods in an Excise Warehouse. (No physical movement of goods)	ZRW	IMP
E	47	46	---	Clearance for Change of Ownership of goods, which were previously removed in bond from one excise warehouse to another, under the 'Warehousing' procedure.	ZRW	IMP
E	48			Clearance for "Change of Ownership" or "re-warehousing" of goods, previously declared for warehousing and export		IMP
E	48	42	---	Clearance for change of ownership of goods originally entered for warehouse-for-export.	XRW	IMP
E	48	48	---	Clearance for re-warehousing of goods previously subject to change of ownership, to another warehouse for export.	XRW	IMP
E	48	49	---	Clearance for goods originally entered for warehouse-for-export, thereafter removed to another warehouse for re-warehousing and export.	XRW	IMP
E	49			Clearance for 'for Change of Ownership of goods in an Excise Warehouse. (No physical movement of goods)		IMP
E	49	42	---	Clearance for removal of goods, originally declared for warehousing for export, from one warehouse to another.	XIB	IMP
E	49	48	---	Clearance for removal of goods, removed in bond from one warehouse to another, subsequent to the goods having undergone change of ownership.	XIB	IMP

EXTENDED PROCEDURE				DESCRIPTIONS	Old Purpose Codes being replaced by Procedure Category, Customs Procedure & Procedure Measure codes	TYPE IMP EXP CCAI CCAE
Procedure Category / Home Use Code	+ Requested Procedure / Home Use Code	+ Previous Procedure / Home Use Code	+ Procedure / Home Use Measure	Description of Customs Procedure Description of Customs Requested Procedure Description of Customs Procedure Combination [RequestedCPC + PreviousCPC + ProcedureMeasure]		
Chapter 16 - Stores						
F				Clearance for supply of 'free circulation goods' cleared under the Stores Procedure as supplies to a foreign-going vessel, aircraft, or train.		EXP
F	51	00	---	Supply of 'Stores' of goods in free circulation.	EAS	EXP
F	52			Clearance for supply of 'locally produced excisable goods' cleared under the Stores Procedure as supplies to a foreign-going vessel, aircraft, or train.		EXP
F	52	00	---	Supply of 'Stores' of locally manufactured 'excise' products, ex an excise manufacturing warehouse.	ZES	EXP
F	52	46	---	Supply of 'Stores' of excise goods ex an excise 'Storage Warehouse', previously re-warehoused.	ZES	EXP
F	52	47	---	Supply of 'Stores' of excise goods ex an excise 'Storage Warehouse', previously subject to a change of ownership.	ZES	EXP
F	53			Clearance for supply of 'imported goods' cleared under the Stores Procedure as supplies to a foreign-going vessel, aircraft, or train.		EXP
F	53	40	---	Supply of 'Stores' of imported goods placed under the 'Warehousing' procedure.	XES	EXP
F	53	41	---	Supply of 'Stores' of imported goods placed under the 'Warehousing' procedure, previously subject to 'change of ownership'.	XES	EXP
F	53	42	---	Supply of 'Stores' of imported goods placed under the 'Warehousing' procedure, previously entered for warehousing and export.	XES	EXP
F	53	44	---	Supply of 'Stores' of imported goods placed under the 'Warehousing' procedure, previously re-warehoused.	XES	EXP
F	53	48	---	Supply of 'Stores' of imported goods previously re-warehoused or having undergone a change of ownership while under the warehouse for export procedure.	XES	EXP
Chapter 15 - Tax Free Shop						
G	55			Clearance of non free circulation goods to a Tax Free Shop		
G	55	00	Not applicable for Phase 1	Supply of goods to a 'Tax Free Shop'		N/A
G	55	41	Not applicable for Phase 1	Supply of goods to a 'Tax Free Shop', where goods were previously subject to a change of ownership under the warehouse procedure		N/A
G	55	42	Not applicable for Phase 1	Supply of goods to a 'Tax Free Shop', where goods were previously placed in warehouse for purpose of re-exportation.		N/A
G	55	44	Not applicable for Phase 1	Supply of goods to a 'Tax Free Shop', where goods were previously re-warehoused under the warehouse procedure.		N/A
G	55	46	Not applicable for Phase 1	Supply of excise goods to a 'Tax Free Shop', where goods were previously re-warehoused under the warehouse procedure.		N/A
G	55	47	Not applicable for Phase 1	Supply of excise goods to a 'Tax Free Shop', where goods were previously subject to a change of ownership under the warehouse procedure.		N/A
Chapter 17 - Export						
H	60			Clearance for Outright Export of 'free circulation goods'.		EXP
H	60	00	---	Outright Export of free circulation goods.	ELG/EIG	EXP
H	61			Clearance for Outright Export of 'free circulation goods' to the BLNS.		CCAI
H	61	00	---	Outright Export of free circulation goods to the BLNS.	EX1	CCAI
H	62			Clearance for Outright Export of goods in same condition as imported for which a subsequent Specific Refund is to be claimed in terms of the 5th Schedule to the Customs Tariff.		EXP
H	62	11	Insert 5th Schedule Item	Outright export of 'Home Use' goods with intention to claim a refund under the 5th Schedule.	EIG	EXP
H	63			Clearance for Outright Export of compensating products for which a subsequent Drawback in terms of the 5th Schedule to the Customs Tariff.		EXP
H	63	11	Insert 5th Schedule Item	Outright export of 'compensating products after 'Home Use' and Inward Processing with the intention of claiming a drawback under the 5th Schedule.	ELG/EIG	EXP
H	64			Clearance for Outright Export of goods for which a subsequent Refund & Rebate (i.t.o. Excise Duties, Fuel Levy, Road Accident Fund Levy & Environmental Levy) is to be claimed under 6th Schedule to the Customs Tariff.		EXP
H	64	00	Insert 6th Schedule Item	Outright Export of 'locally produced excisable goods', with the intention of claiming a rebate or refund under the 6th Schedule.	ELG	EXP
H	65			Clearance for Outright Export of uncleared goods, deemed imported, abandoned to Customs, sold by auction, now being exported from the Republic.		EXP
H	65	00	---	Outright Export of 'uncleared goods deemed imported i.t.o. of the Act', abandoned to Customs, sold by auction or other means, now being exported from the Republic.	EIG	EXP
H	66			Clearance for re-export of goods that were originally permanently imported from a BLNS country, and which are being permanently returned, for whatever reason, (e.g. goods oversupplied, incorrectly supplied, damaged, etc).		CCAI
H	66	12	---	Clearance for re-export of goods that were originally permanently imported from a BLNS country, and which are being permanently returned, for whatever reason, (e.g. goods oversupplied, incorrectly supplied, damaged, etc).	EX3	CCAI
H	67			Clearance for Outright Export of goods originally placed under the 'Warehousing' procedure.		EXP
H	67	40	---	Outright export of goods originally placed under the 'Warehousing' procedure.	XE	EXP
H	67	41	---	Outright export of goods originally placed under the 'Warehousing' procedure, previously subject to Change of Ownership.	XE	EXP
H	67	42	---	Outright export of goods cleared under the 'Warehousing' procedure for exportation.	XE	EXP
H	67	44	---	Outright export of goods originally placed under the 'Warehousing' procedure, previously moved in bond under the 'warehouse' procedure.	XE	EXP
H	67	48	---	Outright export of goods originally placed under the 'Warehousing' procedure, previously re-warehoused or having undergone a change of ownership while under the warehouse for export procedure.	XE	EXP
H	68			Clearance for Outright Export of 'excise' goods from an Excise Warehouse.		EXP
H	68	00	---	Clearance for Outright Export of 'excise goods' manufactured in a Excise Warehouse.	ZE	EXP
H	68	46	---	Clearance for Outright Export of 'excise' goods from an Excise Warehouse.	ZE	EXP
H	68	47	---	Clearance for Outright Export of 'excise' goods from an Excise Warehouse, previously having undergone a change of ownership	ZE	EXP
Chapter 18 - Temporary Export and Re-importation in same state.						
I	75			Clearance for temporary export for re-imported unaltered goods for home use.		EXP
I	75	00	---	Temporary		