

# CUSTOMS

## EXTERNAL

### CPC COMBINATION MATRIX

EXTENDED PROCEDURE				DESCRIPTIONS
PCC	RPC	PPC	MEASURE	DESCRIPTION OF CUSTOMS PROCEDURE
HEADER	LINE ITEM	LINE ITEM	LINE ITEM	
A				<b>Home use, including goods intended for home use for which there is a relief of duties and taxes</b>
A	10			Clearance of ordinary levy goods for Home Use, destined for South Africa and BELN countries
A	10	00	---	Home Use of ordinary levy goods simultaneously dispatched to BELN countries
A	10	20	---	Home Use of ordinary levy goods previously moved under National Transit, dispatched to BELN countries
A	10	40	---	Home Use of ordinary levy goods previously entered under the Warehousing procedure
A	10	41	---	Home Use of ordinary levy goods previously subject to a change of ownership under the Warehouse procedure
A	10	42		Clearance of ordinary levy goods for Home Use originally entered for warehouse-for-export
A	10	44	---	Home Use of ordinary levy goods previously entered under the Warehousing procedure, previously re-warehoused under the warehouse procedure
A	10	48		Clearance of WE goods for ordinary levy previously subject to change of ownership or re-warehousing
A	11			<b>Clearance of goods for Home Use and free circulation</b>
A	11	00	---	Home Use of goods, on imported goods including goods destined to the BELN
A	11	20	---	Home Use of goods previously moved under the National Transit procedure
A	11	40	---	Home Use of goods, previously placed under the Warehousing procedure
A	11	41		Home Use of imported goods previously subject to a change of ownership under the Warehouse procedure
A	11	42		Clearance for Home Use of goods originally entered for warehouse-for-export
A	11	44	---	Home Use of goods, previously re-warehoused under the Warehouse procedure
A	11	48		Clearance for Home Use of WE goods previously subject to change of ownership or re-warehousing
A	12			<b>Clearance for Home Use and payment of VAT, of free circulation goods arriving from a BELN country</b>
A	12	00	---	Home Use and payment of VAT, on goods received from the BELN countries

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HEADER	LINE ITEM	LINE ITEM	LINE ITEM	
A	13			Clearance for Home Use and free circulation of warranty replacement goods
A	13	00	Schedule 4 Rebate Item	Home Use and release into free circulation of replacement goods
A	13	20	Schedule 4 Rebate Item	Home Use and release into free circulation of replacement goods, previously under the National Transit procedure
A	13	40	Schedule 4 Rebate Item	Home Use and release into free circulation of replacement goods, previously cleared under the Warehouse procedure
A	13	41	Schedule 4 Rebate Item	Home Use and release into free circulation of replacement goods, previously subject to a change of ownership under the Warehouse procedure
A	13	42	Schedule 4 Rebate Item	Clearance for Home Use of warranty replacement goods originally entered for warehouse-for-export
A	13	44	Schedule 4 Rebate Item	Home Use and release into free circulation of replacement goods, previously re-warehoused under the Warehouse procedure
A	13	48	Schedule 4 Rebate Item	Clearance for Home Use of WE goods, as warranty replacement goods, previously subject to change of ownership or re-warehousing
A	14			Clearance for Home use under relief of duties and taxes or specific conditions as provided for under Schedule 4
A	14	00	Schedule 4 Rebate Item	Home Use under relief of duties and taxes for specific conditions as provided for under Schedule 4
A	14	20	Schedule 4 Rebate Item	Home Use under relief of duties and taxes for specific conditions as provided for under Schedule 4 previously cleared under the National Transit procedure
A	14	40	Schedule 4 Rebate Item	Home Use of goods under relief of duties and taxes for specific conditions as provided for under Schedule 4 previously placed under the Warehousing procedure
A	14	41	Schedule 4 Rebate Item	Home Use of goods under relief of duties and taxes for specific conditions as provided for under Schedule 4 previously subject to a change of ownership under the Warehouse procedure
A	14	42	Schedule 4 Rebate Item	Clearance for 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 (WE)
A	14	44	Schedule 4 Rebate Item	Home Use of goods under relief of duties and taxes for specific conditions as provided for under Schedule 4 previously re-warehoused under the Warehouse procedure
A	14	48	Schedule 4 Rebate Item	Clearance for Home Use of Warehouse for Export (WE) goods under relief of duties and taxes for specific conditions as provided for under Schedule 4 previously subject to change of ownership or re-warehousing
A	15			Goods offered for unconditional abandonment and/or destruction to the Commissioner for SARS
A	15	00	412.07	Abandonment and/or destruction of uncleared goods
A	15	14	412.07	Abandonment and/or destruction of goods, previously cleared for Home Use, and relief of duties and taxes
A	15	20	412.07	Abandonment and/or destruction of goods, previously cleared under the National Transit procedure

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HEADER	LINE ITEM	LINE ITEM	LINE ITEM	
A	15	35	412.07	Abandonment and/or destruction of goods, previously cleared under the Temporary Admission procedure
A	15	40	412.07	Abandonment and/or destruction of goods, previously cleared under the Warehousing procedure
A	15	41	412.07	Abandonment and/or destruction of goods, previously subject to a change of ownership under the Warehouse procedure
A	15	42	412.07	Abandonment and/or destruction of goods, previously cleared under Warehouse for Export (WE)
A	15	44	412.07	Abandonment and/or destruction of goods, previously re-warehoused under the warehouse procedure
A	15	48	412.07	Abandonment and/or destruction of goods, previously subject to change of ownership or re-warehousing under Warehouse for Export (WE)
A	15	80	412.07	Abandonment and/or destruction of goods, previously placed under the Inward Processing procedure
A	15	85	412.07	Abandonment and/or destruction of goods, previously placed under the Processing for Home Use procedure
<b>B</b>				<b>National and International Transit</b>
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 South Africa
B	20	00	---	National Transit of goods removed in bond from port/place of arrival, to place of destination inside South Africa, or a bonded warehouse in a BELN country
B	20	75	---	National Transit of goods removed in bond from port/place of arrival, to place of destination inside South Africa, previously cleared under the Temporary Export procedure
B	20	90	---	National Transit of goods removed in bond from port/place of arrival, to place of destination inside South Africa, previously cleared under the Outward Processing procedure
B	21			Clearance for International Transit of goods removed in transit from a port/place of entry and exported from South Africa
B	21	00	---	International Transit of goods removed in transit from port/place of arrival and exported from South Africa
B	22			Clearance for International Transit of BELN goods removed in transit through South Africa
B	22	00	---	International Transit of BELN goods removed in transit through South Africa
<b>C</b>				<b>Transshipment</b>
C	30			Placement of goods under the Transshipment procedure
C	30	00	---	Placement of goods under the Transshipment procedure
<b>D</b>				<b>Temporary Admission</b>
D	35			<b>Temporary Admission for subsequent re-exportation from South Africa</b>
D	35	00	Schedule 4 Rebate Item	Temporary Admission of goods for a specified purpose, in the Customs tariff and for subsequent re-exportation from South Africa
D	35	20	Schedule 4 Rebate Item	Temporary Admission of goods for subsequent re-exportation from South Africa; previously cleared for removal under the National Transit procedure
D	36			<b>Outright Export of goods originally imported under the Temporary Admission procedure</b>
D	36	35	---	Outright Export of goods originally imported under the Temporary Admission procedure

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HEADER	LINE ITEM	LINE ITEM	LINE ITEM	
D	37			Temporary Admission of goods imported from the BELN and for subsequent re-exportation from South Africa
D	37	00	---	Temporary Admission of goods imported from the BELN and for subsequent re-exportation from South Africa
D	38			Outright Export of goods originally imported under the Temporary Admission procedure from BELN countries
D	38	37	---	Outright Export of goods originally imported from the BELN under the Temporary Admission procedure
E				<b>Customs Warehousing</b>
E	40			Clearance of goods in a Customs warehouse under the Warehousing procedure
E	40	00		Clearance of imported goods into a Customs warehouse under the Warehousing procedure
E	40	20		Clearance of imported goods into a Customs warehouse under the Warehousing procedure previously moved under the National Transit procedure
E	41			Clearance for change of ownership of warehouse goods. (No physical movement of goods)
E	41	40	---	Clearance for change of ownership of warehouse goods. (No physical movement of goods)
E	41	41	---	Clearance for change of ownership of warehouse goods, where change of ownership occurs for a subsequent time
E	41	44	---	Clearance for change of ownership of warehouse goods, where goods were previously re-warehoused
E	42			Clearance of goods into a Customs warehouse for subsequent exportation from South Africa
E	42	00	---	Clearance of imported goods into a Customs warehouse for subsequent exportation from South Africa
E	42	20	---	Clearance of imported goods into a Customs warehouse for subsequent exportation from South Africa, previously moved under the National Transit procedure
E	42	37	---	Clearance of BELN goods into a Customs warehouse for subsequent exportation from South Africa previously cleared for temporary admission into South Africa
E	43			Clearance for Removal of warehouse goods, in bond, from one (1) Customs warehouse to another Customs warehouse
E	43	40	---	Clearance for Removal of goods under the warehouse procedure, from one (1) Customs warehouse to another Customs warehouse inside South Africa or a BELN country
E	43	41	---	Clearance for Removal of goods under the Warehouse procedure, from one (1) Customs warehouse to another Customs warehouse in South Africa or BELN country, previously subject to a change of ownership
E	43	42	---	Clearance for removal of second-hand motor vehicles under the Warehouse procedure for export, from a Customs warehouse in South Africa to another Customs warehouse in a BELN country
E	43	44	---	Clearance for Removal of goods under the Warehouse procedure, from one (1) Customs warehouse to another Customs warehouse in South Africa or BELN country, where such goods were previously re-warehoused

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HEADER	LINE ITEM	LINE ITEM	LINE ITEM	
E	44			Clearance for Re-warehousing of warehouse goods, previously removed in bond from one (1) Customs warehouse to another
E	44	43	---	Clearance for Re-warehousing of goods under the Warehouse procedure, previously removed in bond from one (1) Customs warehouse to another
E	45			Clearance for Removal of Excise goods from one (1) Excise warehouse to another Excise warehouse
E	45	00	---	Clearance for Removal of Excise goods from one (1) Excise warehouse to another Excise warehouse in South Africa or BELN country
E	45	46	---	Clearance for Removal of Excise goods from one (1) Excise warehouse to another Excise warehouse in South Africa or BELN country, where the goods were previously re-warehoused
E	45	47	---	Clearance for removal in bond of Excise goods from one (1) Excise warehouse to another Excise warehouse in South Africa or BELN where the goods were previously subject to a change of ownership
E	46			Clearance for Re-warehousing of Excise goods, removed in bond from one (1) Excise warehouse to another Excise warehouse
E	46	45	---	Clearance for Re-warehousing of Excise goods, removed in bond from one (1) Excise warehouse to another Excise warehouse
E	47			Clearance for change of ownership of goods in an Excise warehouse
E	47	00	---	Clearance for change of ownership of goods in an Excise warehouse (no physical movement of goods)
E	47	46	---	Clearance for change of ownership of goods which were previously removed in bond from one (1) Excise warehouse to another
E	48			Clearance for change of ownership or re-warehousing of goods, previously declared for warehousing and export
E	48	42		Clearance for change of ownership of goods originally entered for warehouse-for-export
E	48	48		Clearance for re-warehousing of goods previously subject to change of ownership, to another warehouse for re-warehousing
E	48	49		Clearance for goods originally entered for warehouse-for-export, thereafter, removed to another warehouse for re-warehousing and export
E	49			Clearance for re-warehousing of goods imported for purposes of warehousing for export
E	49	42		Clearance for removal of goods, originally declared for warehousing for export, from one (1) warehouse to another
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
<b>F</b>				<b>Stores</b>
F	51			Clearance for supply of free circulation goods cleared under the Stores Procedure as supplies to a foreign-going vessel, aircraft, or train
F	51	00	---	Supply of Stores of goods in free circulation
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
F	52	00	---	Supply of Stores of locally manufactured Excise products, ex an Excise manufacturing warehouse



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HEADER	LINE ITEM	LINE ITEM	LINE ITEM	
F	52	46	---	Supply of Stores of Excise goods ex an Excise Storage Warehouse previously re-warehoused
F	52	47	---	Supply of Stores of Excise goods ex an Excise Storage Warehouse previously subject to a change of ownership
F	53			Clearance for supply of imported goods cleared under the Stores procedure as supplies to a foreign-going vessel, aircraft, or train
F	53	40	---	Supply of Stores of imported goods placed under the Warehousing procedure
F	53	41	---	Supply of Stores of imported goods placed under the Warehousing procedure, previously subject to change of ownership
F	53	42	---	Supply of Stores of imported goods placed under the Warehousing procedure previously entered for warehousing and export
F	53	44	---	Supply of Stores of imported goods placed under the Warehousing procedure, previously re-warehoused
F	53	48		Clearance for supply of goods as stores, previously re-warehoused or having undergone a change of ownership while under the warehouse for export procedure
<b>G</b>				<b>Tax Free Shop</b>
G	55			Clearance of non-free circulation goods to a Tax Free Shop
G	55	00	Not available	Supply of goods to a Tax Free Shop
<b>H</b>				<b>Export</b>
H	60			Clearance for Outright Export of free circulation goods
H	60	00	---	Outright Export of free circulation goods
H	61			Clearance for Outright Export of free circulation goods to the BELN
H	61	00	---	Outright Export of free circulation goods to the BELN
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 Schedule 5
H	62	11	522.02 or 522.03	Outright Export of Home Use goods with intention to claim a refund under Schedule 5
H	63			Clearance for Outright Export of compensating products for which a subsequent Drawback in terms of the 5th Schedule to the Customs Tariff
H	63	11	Schedule 5 Drawback Item	Outright Export of compensating products after Home Use and Inward Processing with the intention of claiming a drawback under Schedule 5
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 Schedule 6
H	64	00	Schedule 6 Rebate / Refund Item	Outright Export of locally produced excisable goods, with the intention of claiming a rebate or refund Schedule 6
H	65			Clearance for Outright Export of uncleared goods, deemed imported, abandoned to Customs, sold by auction, now being exported outright from South Africa
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 South Africa

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HEADER	LINE ITEM	LINE ITEM	LINE ITEM	
H	66			Clearance for re-export of goods that were originally permanently imported from a BELN country and which are being permanently returned, for whatever reason, (e.g. goods oversupplied, incorrectly supplied, damaged, etc)
H	66	12	---	Clearance for re-export of goods that were originally permanently imported from a BELN country and which are being permanently returned, for whatever reason, (e.g. goods oversupplied, incorrectly supplied, damaged, etc)
H	67			Clearance for Outright Export of goods originally placed under the Warehouse procedure
H	67	40	---	Outright Export of goods originally placed under the Warehousing procedure
H	67	41	---	Outright Export of goods originally placed under the Warehousing procedure, previously subject to change of ownership
H	67	42	---	Outright Export of goods cleared under the Warehousing procedure for exportation
H	67	44	---	Outright Export of goods originally placed under the Warehousing procedure, previously moved in bond under the warehouse procedure
H	67	48		Clearance for export of goods, previously re-warehoused or having undergone a change of ownership while under the warehouse for export procedure
H	68			<b>Clearance for Outright Export of Excise goods from an Excise Warehouse</b>
H	68	00	---	Clearance for Outright export of excise goods manufactured in an excise warehouse
H	68	46	---	Clearance for Outright Export of excise goods from an excise warehouse
H	68	47	---	Clearance for Outright Export of excise goods from an excise warehouse previously having undergone a change of ownership
H	69			<b>Outright Export of environmental or health promotion levy goods to BELN countries</b>
H	69	11	---	Outright Export of environmental levy or health promotion levy goods to a BELN country and subsequent drawback/refund of the associated levy paid on importation into South Africa
H	69	13	---	Outright Export of environmental levy or health promotion levy goods to a BELN country and subsequent drawback/refund of the associated levy paid on importation into South Africa, being warranty replacement goods
I				<b>Temporary Export and Re-importation in same state</b>
I	75			Clearance for Temporary Export for re-imported unaltered goods for Home Use
I	75	00	---	Temporary Export for subsequent re-importation as unaltered goods for Home Use
I	76			Clearance for Temporary Export of goods to the BELN for re-imported unaltered goods for Home Use
I	76	00	---	Temporary Export to the BELN for re-importation as unaltered goods for Home Use
I	77			Clearance for re-importation of goods in same state, under the Temporary Export procedure
I	77	20	Schedule 4 Rebate Item	Clearance for the Re-importation of unaltered goods for Home Use, subsequent to entry under national transit procedure, after placement under the Temporary Exportation for re-importation procedure

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HEADER	LINE ITEM	LINE ITEM	LINE ITEM	
I	77	60	Schedule 4 Rebate Item	Re-importation of goods originally permanently exported without having been subjected to any process of manufacture or manipulation
I	77	68	Schedule 4 Rebate Item	Re-importation of excisable goods exported ex a Customs and Excise warehouse
I	77	75	Schedule 4 Rebate Item	Re-importation for Home Use, after Temporary Exportation for re-importation of goods in the same state
I	78			Clearance for re-importation of goods in same state from the BELN, under the Temporary Export procedure
I	78	76	---	Re-importation for Home Use, after Temporary Exportation for re-importation of goods in the same state, from the BELN
J				<b>Inward Processing</b>
J	80			Clearance of goods under the Inward Processing procedure
J	80	00	Schedule 4 Rebate Item	Placement of goods under the Inward Processing procedure
J	80	20	Schedule 4 Rebate Item	Placement of goods under the Inward Processing procedure previously cleared under the National Transit procedure
J	80	40	Schedule 4 Rebate Item	Clearance of goods under the Inward Processing procedure, previously placed under the Warehousing procedure
J	80	41	Schedule 4 Rebate Item	Clearance of goods under the Inward Processing procedure, previously subject to change of ownership under the Warehousing procedure
J	80	42	Schedule 4 Rebate Item	Clearance for Inward Processing of goods originally entered for warehouse-for-export
J	80	44	Schedule 4 Rebate Item	Clearance of goods under the Inward Processing procedure, previously re-warehoused under the Warehousing procedure
J	80	48	Schedule 4 Rebate Item	Clearance for Inward Processing of WE goods, previously subject to a change of ownership or re-warehousing
J	83			Clearance for Export of Inward Processed compensating products (including any waste/scrap) obtained from goods imported under the Inward Processing procedure
J	83	80		Outright export of compensating products after importation for Inward Processing
K				<b>Processing for Home Use Clearance of goods under Processing for Home Use procedure</b>
K	85			Clearance of goods under Processing for Home Use procedure
K	85	00	Schedule 3 Rebate Item	Placement of goods under the Processing for Home Use procedure
K	85	20	Schedule 3 Rebate Item	Placement of goods under the Processing for Home Use procedure, previously removed under the National Transit procedure
K	85	40	Schedule 3 Rebate Item	Processing for Home Use of goods, previously placed under the Warehousing procedure



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HEADER	LINE ITEM	LINE ITEM	LINE ITEM	
K	85	41	Schedule 3 Rebate Item	Processing for Home Use of goods, previously subject to change of ownership under the Warehousing procedure
K	85	42	Schedule 3 Rebate Item	Clearance for Processing of Home Use goods originally entered for Warehouse for Export (WE)
K	85	44	Schedule 3 Rebate Item	Processing for Home Use goods, previously re-warehoused under the Warehousing procedure
K	85	48	Schedule 3 Rebate Item	Clearance for Home Use Processing of WE goods, previously subject to change of ownership or re-warehousing
L				<b>Outward Processing</b>
L	90			Clearance of goods under the Outward Processing procedure
L	90	00	---	Placement of goods under the Outward Processing procedure, for subsequent re-importation of compensating products
L	91			Clearance for Home Use of Outward Processed compensating products derived from goods exported under the Outward Processing procedure
L	91	20	Schedule 4 Rebate Item	Placement of goods under the Outward Processing procedure previously moved under National Transit, for subsequent re-importation of compensating products
L	91	90	Schedule 4 Rebate Item	Re-importation of compensating products, after export under the Outward Processing procedure