



CPC COMBINATION MATRIX

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1 LIST OF POSSIBLE CUSTOMS PROCEDURAL CODES (CPC) COMBINATIONS

EXTENDED PROCEDURE				DESCRIPTIONS
PCC	RPC	PPC	MEASURE	DESCRIPTION OF CUSTOMS PROCEDURE
HEADER	LINE ITEM	LINE ITEM	LINE ITEM	
A				Home use, including goods intended for home use for which there is a relief of duties and taxes
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			Clearance of goods for Home Use and free circulation
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			Clearance for Home Use and payment of VAT, of free circulation goods arriving from a BELN country
A	12	00	---	Home Use and payment of VAT, on goods received from the BELN countries
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

EXTENDED PROCEDURE				DESCRIPTIONS
PCC	RPC	PPC	MEASURE	DESCRIPTION OF CUSTOMS PROCEDURE
HEADER	LINE ITEM	LINE ITEM	LINE ITEM	
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
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

EXTENDED PROCEDURE				DESCRIPTIONS
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HEADER	LINE ITEM	LINE ITEM	LINE ITEM	
A	15	85	412.07	Abandonment and/or destruction of goods, previously placed under the Processing for Home Use procedure
B				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 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
C				Transshipment
C	30			Placement of goods under the Transshipment procedure
C	30	00	---	Placement of goods under the Transshipment procedure
D				Temporary Admission
D	35			Temporary Admission for subsequent re-exportation from South Africa
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			Outright Export of goods originally imported under the Temporary Admission procedure
D	36	35	---	Outright Export of goods originally imported under the Temporary Admission procedure
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				Customs Warehousing
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

EXTENDED PROCEDURE				DESCRIPTIONS
PCC	RPC	PPC	MEASURE	DESCRIPTION OF CUSTOMS PROCEDURE
HEADER	LINE ITEM	LINE ITEM	LINE ITEM	
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
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

EXTENDED PROCEDURE				DESCRIPTIONS
PCC	RPC	PPC	MEASURE	DESCRIPTION OF CUSTOMS PROCEDURE
HEADER	LINE ITEM	LINE ITEM	LINE ITEM	
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
F				Stores
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
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
G				Tax Free Shop
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

EXTENDED PROCEDURE				DESCRIPTIONS
PCC	RPC	PPC	MEASURE	DESCRIPTION OF CUSTOMS PROCEDURE
HEADER	LINE ITEM	LINE ITEM	LINE ITEM	
H				Export
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
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

EXTENDED PROCEDURE				DESCRIPTIONS
PCC	RPC	PPC	MEASURE	DESCRIPTION OF CUSTOMS PROCEDURE
HEADER	LINE ITEM	LINE ITEM	LINE ITEM	
H	68			Clearance for Outright Export of Excise goods from an Excise Warehouse
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			Outright Export of environmental or health promotion levy goods to BELN countries
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				Temporary Export and Re-importation in same state
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
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				Inward Processing
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

EXTENDED PROCEDURE				DESCRIPTIONS
PCC	RPC	PPC	MEASURE	DESCRIPTION OF CUSTOMS PROCEDURE
HEADER	LINE ITEM	LINE ITEM	LINE ITEM	
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				Processing for Home Use Clearance of goods under Processing for Home Use procedure
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
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				Outward Processing
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

EXTENDED PROCEDURE				DESCRIPTIONS
PCC	RPC	PPC	MEASURE	DESCRIPTION OF CUSTOMS PROCEDURE
HEADER	LINE ITEM	LINE ITEM	LINE ITEM	
L	91	90	Schedule 4 Rebate Item	Re-importation of compensating products, after export under the Outward Processing procedure

2 REFERENCES

2.1 Legislation

TYPE OF REFERENCE	REFERENCE
Legislation and Rules administered by SARS:	Customs and Excise Act No. 91 of 1964: Sections 38, 39 and 120 Customs and Excise Rules: 39, 40, 120.01 – 120.07, 120A.01 and 201.10
Other Legislation:	
International Instruments:	Kyoto Convention: General Annex Chapter 1 – Clearance for home use, Standard 3 and 4; Specific Annex C Chapter 1 Outright Exportation: Standard 1 and 3; WCO Framework of Standards: Annex 1 Standard 1.2, 1.3.3, 2.4 and 10 WTO Trade Facilitation Agreement: Section 1 Article 7 – Release and clearance of goods; Section 1 Article 9 – Movement of goods under Customs control intended for imports; Section 1 Article 10 – Formalities connected with importation and exportation and transit; Section 1 Article 11 – Freedom of transit

2.2 Cross References

DOCUMENT NUMBER	DOCUMENT TITLE
–	Not applicable

3 DEFINITIONS, ACRONYMS AND ABBREVIATIONS

The definitions, acronyms and abbreviations can be accessed via the following centralised link: [Glossary webpage](#).