

Swaziland Revenue Authority

CUSTOMS PROCEDURE CODES (CPC) EXPLANATORY NOTES TO ADDITIONAL CODES

1. DEFINITION

Additional codes are denoted by the last 3-digit code in the 7-digit Customs Procedure Codes (CPC). A complete CPC may be **4000 000** where:

- 4000 is the extended code; and
- **000** is the additional code.

When selected the interpretation would be: Goods imported for home use (Extended Code 4000) where both Customs duties and VAT are payable. (Additional Code 000).

2. PURPOSE

Additional codes in the CPC are designed to segregate Customs clearance procedures for imported, exported or in transit goods. They are meant to cater for special national concessions such as VAT exemptions, VAT zero-rated goods, Customs rebates, suspense procedures and other special arrangements.

3. LEGAL IMPLICATIONS

The choice of a CPC, and particularly an additional code, should not be based solely on these explanatory notes. A declarant has to note that each procedure and additional code has to be backed by provisions of legislation in Swaziland.

Accordingly the selection of a CPC constitutes an integral part of a declaration to Customs in terms of Section 13 as read with Section 39 of the Customs and Excise Act, 1971 and other applicable legislation.

Declarants, importers and exporters are therefore advised to familiarize themselves with all provisions of legislation impacting on each CPC and specific additional codes that they select in declaring goods on the SAD 500.

Note:

In all Extended Procedures the selection of a general **Additional Code 000** denotes that no relief from duties and taxes payable is applicable. That is to say all applicable Customs Duties (unless the goods are admissible Customs duty free) as per the Tariff Handbook and / or VAT are payable upon entry at the port of clearance.

4. Table of Additional Codes

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	Departments excluding stat	utory bodies.)
СРС	ltem	Details/Requirement
430	Legislation:	Section 47bis of the Customs and Excise Act Schedule 1 Part 8 Item 196.10 of that Act
	Number of copies required:	Computer environment2Manual environment4
	Supporting Documents:	 Ordinary Levy Certificate duly signed by the Principal Secretary for the Ministry or whose Department is importing goods supported by copies of the authorized Government requisitions and purchase orders. The Certificate has to be acknowledged by the Commissioner of Customs and Excise prior to its use at the port of entry / clearance.
	Duties / Taxes Payable: Special Provisions:	 Value Added Tax. A rebate of all customs duties will be granted for goods imported for use solely by the Government Ministries and their Departments. VAT is payable by the Government Ministries and their Departments. In the case of ex-warehouse procedures the identifying particulars of the bill of entry, which placed the goods into the warehouse, must be shown in Box 40 of the SAD 500.
	Permitted Extended Procedures	

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Procedure: Importation for home use of goods for use under industrial rebates where goods are neither exempted nor zero rated under the VAT Act and its Regulations.		
СРС	Item	Details/Requirements
431	Legislation:	Section 75(1)(a) of the Customs & Excise Act , 1971 Schedule 3 of the Customs Tariff Handbook
	Number of copies required:	Computer environment2Manual environment4
	Supporting Documents:	A rebate certificate issued by the Trade Promotion Unit of the Ministry responsible for Commerce, Industry and Trade. The Certificate has to be acknowledged by the Commissioner of Customs and Excise prior to its use at the port of entry / clearance.
	Duties / Taxes Payable:	Value Added Tax.
	Special Provisions:	In the case of ex-warehouse procedures the identifying particulars of the bill of entry, which placed the goods into the warehouse, must be shown in Box 40 of the SAD 500.
	Permitted Extended Procedures:	4000, 4051, 4052, 4071, 4080, 4081

Proced	Procedure: Importation of goods for home use by International Organizations	
СРС	Item:	Details/requirements
432	Legislation:	Section 75(1)(b) of the Customs & Excise Act , 1971 Schedule 4 Rebate item 403.01 of the Customs Tariff Handbook Section 20 of the VAT Act, 2011 Section 23(2) of the VAT Regulations, 2012
	Number of copies required:	Computer environment2Manual environment4
	Supporting Documents:	Rebate Certificate / Certificate "A" specifying the legal provision of the Customs and Excise Act and the Value Added Tax Act under which the goods are being imported. The Certificate has to be approved by the Commissioner of Customs and Excise prior to its use at the port of entry / clearance.
	Duties / Taxes Payable:	Nil
	Special Provisions:	Technical assistance agreement between the international organization and the Government of the Kingdom of Swaziland or any other international agreement to which Government of the Kingdom of Swaziland is a party should be submitted to the Commissioner of Customs and Excise. In the case of ex-warehouse procedures the identifying particulars of the bill of entry, which placed the goods into the warehouse, must be shown in Box 40 of the SAD 500.
	Permitted Extended Procedures:	4000, 4051, 4052, 4071, 4080, 4081

Proced	dure: Importation for hom persons	e use of goods for disabled persons or for the upliftment of indigent
СРС	Item:	Details/requirements
433	Legislation:	Section 75(1)(b) of the Customs & Excise Act , 1971 Schedule 4 Rebate item 405.04 of the Customs Tariff Handbook Section 20 of the VAT Act, 2011 Section 23(2) of the VAT Regulations, 2012
	Number of copies required:	Computer environment2Manual environment4
	Supporting Documents:	A rebate certificate issued by the Trade Promotion Unit of the Ministry responsible for Commerce, Industry and Trade. The importer has to submit documentary proof of registration with the relevant authorities in Swaziland. The Certificate has to be acknowledged by the Commissioner of Customs and Excise prior to its use at the port of entry / clearance.
	Duties / Taxes Payable:	Nil
	Special Provisions:	In the case of ex-warehouse procedures the identifying particulars of the bill of entry, which placed the goods into the warehouse, must be shown in Box 40 of the SAD 500.
	Permitted Extended Procedures:	4000, 4051, 4052, 4071, 4080, 4081

Proced	Procedure: Importation for home use of goods by the Head of State. That is to say goods for the exclusive personal or official use of the King and Ingwenyama and his family and Indlovukazi.		
СРС	Item:	Details/requirements	
434	Legislation:	Section 75(1)(b) of the Customs & Excise Act , 1971 Schedule 4 Rebate item 406.01 of the Customs Tariff Handbook Section 20 of the VAT Act, 2011 Section 23(2) of the VAT Regulations, 2012	
	Number of copies required:	Computer environment2Manual environment4	
	Supporting Documents:	 Letter issued and signed only by the Chief Officer in the King's Office. The letter has to be acknowledged by the Commissioner of Customs and Excise prior to its use at the port of entry / clearance. Rebate Certificate / Certificate "A" specifying the legal provision of the Customs and Excise Act and the Value Added Act under which the goods are being imported. The Certificate has to be approved by the Commissioner of Customs and Excise prior to its use at the port of entry / clearance. 	
	Duties / Taxes Payable:	Nil	
	Special Provisions:	In the case of ex-warehouse procedures the identifying particulars of the bill of entry, which placed the goods into the warehouse, must be shown in Box 40 of the SAD 500.	
	Permitted Extended Procedures:	4000, 4051, 4052, 4071, 4080, 4081	

Procedur	Procedure: Importation for home use of goods, including one motor vehicle per family, for the personal use of returning residents and new residents on change of residence to Swaziland		
СРС	Item:	Details/requirements	
435	Legislation:	Section 75(1)(b) of the Customs & Excise Act , 1971 Schedule 4 Rebate items 407.04 and 407.06 of the Customs Tariff Handbook Section 20 of the VAT Act, 2011 Section 23(2) of the VAT Regulations, 2012	
	Number of copies required:	Computer environment2Manual environment4	
	Supporting Documents:	Form CE101 completed by the person claiming the concession. The Form CE101 has to be approved by the Commissioner of Customs and Excise prior to its use at the port of entry / clearance. Proof of absence or permit(s) issued by the Ministry for Home Affairs as well of proof of ownership of goods being imported.	
	Duties / Taxes Payable:	Nil	
	Special Provisions:	-	
	Permitted Extended Procedures:	4000, 4071, 4080	

Procedure: Importation for home use of goods for religious instruction or purposes		
СРС	Item:	Details/requirements
436	Legislation:	Section 75(1)(b) of the Customs & Excise Act , 1971 Schedule 4 Rebate item 405.05 of the Customs Tariff Handbook Section 20 of the VAT Act, 2011 Section 23(2) of the VAT Regulations, 2012
	Number of copies required:	Computer environment2Manual environment4
	Supporting Documents:	A rebate certificate issued by the Trade Promotion Unit of the Ministry responsible for Commerce, Industry and Trade. The Certificate has to be acknowledged by the Commissioner of Customs and Excise prior to its use at the port of entry / clearance.
	Duties / Taxes Payable:	Nil
	Special Provisions:	In the case of ex-warehouse procedures the identifying particulars of the bill of entry, which placed the goods into the warehouse, must be shown in Box 40 of the SAD 500.
	Permitted Extended Procedures:	4000, 4051, 4052, 4071, 4080, 4081

Procedure: Importation for home use of goods for diplomatic missions and for the personal or official use by diplomats and other foreign representatives and members of their families		
CPC	Item	Details/Requirements
437	Legislation:	Section 75(1)(b) of the Customs & Excise Act , 1971 Schedule 4 Rebate item 406.02, 406.03, 406.05, 406.06 and 406.07 of the Customs Tariff Handbook Section 20 of the VAT Act, 2011 Section 23(2) of the VAT Regulations, 2012
	Number of copies required:	Computer environment2Manual environment4
	Supporting Documents:	Rebate Certificate / Certificate "A" specifying the legal provision of the Customs and Excise Act and the Value Added Act under which the goods are being imported. The Certificate has to be approved by the Commissioner of Customs and Excise prior to its use at the port of entry / clearance.
	Duties / Taxes Payable:	Nil
	Special Provisions:	In the case of ex-warehouse procedures the identifying particulars of the bill of entry, which placed the goods into the warehouse, must be shown in Box 40 of the SAD 500.
	Permitted Extended Procedure	es: 4000, 4051, 4052, 4071, 4080, 4081

Proced	lure: Importation for home use of g	oods:
	(b) under any technical assist	persons in case of famine or other national disaster; ance agreement; or under any multilateral international agreement to which Swaziland
СРС	Item	Details/Requirements
438	Legislation:	Section 75(1)(b) of the Customs & Excise Act , 1971 Schedule 4 Rebate item 412.11 of the Customs Tariff Handbook Section 20 of the VAT Act, 2011 Section 23(2) of the VAT Regulations, 2012
	Number of copies required:	Computer environment2Manual environment4
	Supporting Documents:	A rebate certificate issued by the Trade Promotion Unit of the Ministry responsible for Commerce, Industry and Trade. The Certificate has to be acknowledged by the Commissioner of Customs and Excise prior to its use at the port of entry / clearance.
	Duties / Taxes Payable:	Nil
	Special Provisions:	Technical assistance agreement between the international organization and the Government of the Kingdom of Swaziland or any other international agreement to which Government of the Kingdom of Swaziland is a party should be submitted to the Commissioner of Customs and Excise. In the case of ex-warehouse procedures the identifying particulars of the bill of entry, which placed the goods into the warehouse,
		must be shown in Box 40 of the SAD 500.
	Permitted Extended Procedures:	4000, 4051, 4052, 4071, 4080, 4081

Procedure: Importation for home use of goods for any purpose agreed upon between the Governments of Swaziland, Botswana, Lesotho, Namibia and South Africa.		
СРС	Item	Details/Requirements
439	Legislation:	Section 75(1)(b) of the Customs & Excise Act , 1971 Schedule 4 Rebate item 412.12 of the Customs Tariff Handbook Section 20 of the VAT Act, 2011 Section 23(2) of the VAT Regulations, 2012
	Number of copies required:	Computer environment2Manual environment4
	Supporting Documents:	A rebate certificate issued by the Trade Promotion Unit of the Ministry responsible for Commerce, Industry and Trade. The Certificate has to be acknowledged by the Commissioner of Customs and Excise prior to its use at the port of entry / clearance.
	Duties / Taxes Payable:	Nil
	Special Provisions:	-
	Permitted Extended Procedures:	4000, 4051, 4052, 4071, 4080, 4081

Proced	•	pecified agricultural inputs namely fertilizers (Chapter 31), pesticides form used for cultivation, but excluding flower seeds, and animal
СРС	Item	Details/Requirements
440	Legislation:	Section 24(4) / Second Schedule of the VAT Act, 2011
	Number of copies required:	Computer environment2Manual environment4
	Supporting Documents:	Permit required from Ministry responsible for Agriculture where applicable
	Duties / Taxes Payable:	Customs Duty
	Special Provisions:	In the case of ex-warehouse procedures the identifying particulars of the bill of entry, which placed the goods into the warehouse, must be shown in Box 40 of the SAD 500.
	Permitted Extended Procedures:	4000, 4051, 4052, 4071, 4080, 4081

Procedure: Importation for home use of foodstuffs being maize, margarine, butter, baby formula, whey, cheese, maize meal, rice, samp, beans, fresh eggs and egg pulp, vegetable oil, except olive oil, marketed and supplied for use in the process of cooking food; ice cream, honey (natural or artificial), yoghurt, milk, milk powder and milk substitutes, brown bread, fresh fruits (HS Codes 0701.10 to 0709.90), fresh vegetables(HS Codes 0801.11 to 0810.90) and other edible products of animal origin classifiable under HS Heading 04.10

СРС	Item	Details / description
441	Legislation:	Section 24(4) / Second Schedule of the VAT Act, 2011
	Number of copies required:	Computer environment2Manual environment4
	Supporting Documents:	Permits required from Ministry responsible for Agriculture, NAMBOARD and Swaziland Dairy Board as may be applicable
	Duties / Taxes Payable:	Customs duty
	Special Provisions:	In the case of ex-warehouse procedures the identifying particulars of the bill of entry, which placed the goods into the warehouse, must be shown in Box 40 of the SAD 500.
	Permitted Extended Procedures:	4000, 4051, 4052, 4071, 4080, 4081

Procedu	Procedure: Importation for home use of prescription drugs and medicines.	
СРС	Item	Details/Requirements
442	Legislation:	Section 24(4) / Second Schedule of the VAT Act, 2011
	Number of copies required:	Computer environment2Manual environment4
	Supporting Documents:	-
	Duties / Taxes Payable:	Customs duty.
	Special Provisions:	Authority to import prescription drugs and medicines issued by the Ministry responsible for Health.
		<u>Prescription drugs and medicines</u> means those items that are required by the Ministry of Health to be dispensed in Swaziland with a Doctor's prescription.
		This zero rating only covers human medicines; it does not apply to animal medicines or drugs.
		In the case of ex-warehouse procedures the identifying particulars of the bill of entry, which placed the goods into the warehouse, must be shown in Box 40 of the SAD 500.
	Permitted Extended Procedures	: 4000, 4051, 4052, 4071, 4080, 4081

Proced	Procedure: Importation for home use of school_ text books and exercise books for education in primary, secondary and high school or required for a primary, secondary and high school curriculum	
СРС	ltem	Details/Requirements
443	Legislation:	Section 24(4) / Second Schedule of the VAT Act, 2011
	Number of copies required:	Computer environment2Manual environment4
	Supporting Documents:	Letter of approval from the Minister responsible for Education The letter has to be acknowledged by the Commissioner of Customs and Excise prior to its use at the port of entry / clearance.
	Duties / Taxes Payable:	Customs duty
	Special Provisions:	<u>School text books</u> means school exercise books and text books approved by the Ministry responsible for education for primary, secondary and high school education or which are required for a primary, secondary and high school curriculum approved by that Ministry.
		In the case of ex-warehouse procedures the identifying particulars of the bill of entry, which placed the goods into the warehouse, must be shown in Box 40 of the SAD 500.
	Permitted Extended Procedures:	4000, 4051, 4052, 4071, 4080, 4081

Raising the standard

СРС	
444	Reversed for future use

Procedure: Importation for home use of currency.			
СРС	Item	Details/Requirements	
445	Legislation:	Section 2 of the VAT Act, 2011	
	Number of copies required:	Computer environment2Manual environment4	
	Supporting Documents:	Authority from the Central Bank	
	Duties / Taxes Payable:	Nil	
	Special Provisions:	-	
	Permitted Extended Procedures:	4000, 4080	

Procedure: Importation for home use of paraffin (HS Codes 2710.1215 and 2710.1226) intended for cooking, illuminating and heating provided it is not mixed or blended with any other substance for any purpose other than cooking, illuminating or heating; diesel, petrol and Liquefied Petroleum Gas (LPG).

СРС	Item	Details/Requirements
446	Legislation:	Section 24(4) / Second Schedule of the VAT Act, 2011
	Number of copies required:	Computer environment2Manual environment4
	Supporting Documents:	-
	Duties / Taxes Payable:	Customs duty
	Special Provisions:	In the case of ex-warehouse procedures the identifying particulars of the bill of entry, which placed the goods into the warehouse, must be shown in Box 40 of the SAD 500.
	Permitted Extended Procedures:	4000, 4051, 4052, 4071, 4080, 4081

Proced	Procedure: Importation for home use of used personal or household effects (excluding motor vehicles) bequeathed to persons residing in Swaziland.	
СРС	Item	Details/Requirements
447	Legislation:	Section 75(1)(b) of the Customs & Excise Act , 1971 Schedule 4 Rebate item 412.03 of the Customs Tariff Handbook Section 20 of the VAT Act, 2011 Section 23(2) of the VAT Regulations, 2012
	Number of copies required:	Computer environment2Manual environment4
	Supporting Documents:	Form CE101 completed by the person claiming the concession. The Form CE101 has to be approved by the Commissioner of Customs and Excise prior to its use at the port of entry / clearance.
	Duties / Taxes Payable:	Nil
	Special Provisions:	In the case of ex-warehouse procedures the identifying particulars of the bill of entry, which placed the goods into the warehouse, must be shown in Box 40 of the SAD 500.
	Permitted Extended Procedures:	4000, 4071, 4080

Proce	Procedure: Importation for home use of used property of a person resident in Swaziland who died while temporarily outside Swaziland.		
СРС	ltem	Details/Requirements	
448	Legislation:	Section 75(1)(b) of the Customs & Excise Act , 1971 Schedule 4 Rebate item 412.04 of the Customs Tariff Handbook Section 20 of the VAT Act, 2011 Section 23(2) of the VAT Regulations, 2012	
	Number of copies required:	Computer environment2Manual environment4	
	Supporting Documents:	Form CE101 completed by the person claiming the concession. The Form CE101 has to be approved by the Commissioner of Customs and Excise prior to its use at the port of entry / clearance.	
	Duties / Taxes Payable:	Nil	
	Special Provisions:	In the case of ex-warehouse procedures the identifying particulars of the bill of entry, which placed the goods into the warehouse, must be shown in Box 40 of the SAD 500.	
	Permitted Extended Procedures:	4000, 4071, 4080	

Proce	Procedure: Entry for goods that are unconditionally abandoned to the Commissioner General by the owner of such goods or goods that are destroyed with the permission of the Commissioner General		
CPC	Item	Details/Requirements	
449	Legislation:	Section 75(1)(b) of the Customs & Excise Act , 1971 Schedule 4 Rebate item 412.03 of the Customs Tariff Handbook Section 20 of the VAT Act, 2011 Section 23(2) of the VAT Regulations, 2012	
	Number of copies required:	Computer environment2Manual environment4	
	Supporting Documents:	Certificate of Destruction in the case of goods that are destroyed with the permission of the Commissioner General	
	Duties / Taxes Payable:	Nil	
	Special Provisions:	In the case of ex-warehouse procedures the identifying particulars of the bill of entry, which placed the goods into the warehouse, must be shown in Box 40 of the SAD 500.	
	Permitted Extended Procedures	s: 4000, 4051, 4052, 4071, 4080, 4081	

Proc	Procedure: Importation for home use of goods (excluding goods for upgrading) supplied free of charge to replace defective goods which are covered by a warranty agreement.		
CPC	Item	Details/Requirements	
450	Legislation:	Section 75(1)(b) of the Customs & Excise Act , 1971 Schedule 4 Rebate item 412.26 of the Customs Tariff Handbook Section 20 of the VAT Act, 2011 Section 23(2) of the VAT Regulations, 2012	
	Number of copies required:	Computer environment2Manual environment4	
	Supporting Documents:	Copy of a valid warranty agreement and proof of export of the faulty goods being replaced	
	Duties / Taxes Payable:	Nil	
	Special Provisions:	In the case of ex-warehouse procedures the identifying particulars of the bill of entry, which placed the goods into the warehouse, must be shown in Box 40 of the SAD 500.	
	Permitted Extended Procedures:	4000, 4051, 4052, 4071, 4080	

Proce	Procedure: Importation for home use of goods for use under industrial rebates where goods are either exempted or zero rated under the VAT Act and its Regulations.	
CPC	Item	Details/Requirements
451	Legislation: Number of copies required:	Section 75(1)(b) of the Customs & Excise Act , 1971Schedule 4 Rebate item 412.26 of the Customs Tariff HandbookSection 20 of the VAT Act, 2011Section 23(2) of the VAT Regulations, 2012Computer environment2Manual environment4
	Supporting Documents:	-
	Duties / Taxes Payable:	Nil
	Special Provisions:	In the case of ex-warehouse procedures the identifying particulars of the bill of entry, which placed the goods into the warehouse, must be shown in Box 40 of the SAD 500.
	Permitted Extended Procedures:	4000, 4051, 4052, 4071, 4080, 4081

Proced	Procedure: Importation for home use of goods for use under general rebates where goods are either exempted or zero rated under the VAT Act and its Regulations.		
СРС	Item	Details/Requirements	
452	Legislation:	Section 75(1)(a) of the Customs & Excise Act , 1971 Schedule 4 of the Customs Tariff Handbook Section 20 and 24(4) of the Value Added Tax, 2011	
	Number of copies required:	Computer environment2Manual environment4	
	Supporting Documents:	A rebate certificate issued by the Trade Promotion Unit of the Ministry responsible for Commerce, Industry and Trade. The Certificate has to be acknowledged by the Commissioner of Customs and Excise prior to its use at the port of entry / clearance.	
	Duties / Taxes Payable:	Nil.	
	Special Provisions:	In the case of ex-warehouse procedures the identifying particulars of the bill of entry, which placed the goods into the warehouse, must be shown in Box 40 of the SAD 500.	
	Permitted Extended Procedures:	4000, 4051, 4052, 4071, 4080, 4081	

СРС	
453	Reversed for future use

СРС	
454	Reversed for future use

Procedure: Importation for home use of goods for use under general rebates where goods are neither exempted nor zero rated under the VAT Act and its Regulations.			
СРС	Item	Details/Requirements	
455	Legislation:	Section 75(1)(a) of the Customs & Excise Act, 1971 Schedule 4 of the Customs Tariff Handbook Section 20 and 24(4) of the Value Added Tax, 2011	
	Number of copies required:	Computer environment2Manual environment4	
	Supporting Documents:	-	
	Duties / Taxes Payable:	Value Added Tax	
	Special Provisions:	In the case of ex-warehouse procedures the identifying particulars of the bill of entry, which placed the goods into the warehouse, must be shown in Box 40 of the SAD 500.	
	Permitted Extended Procedures:	4000, 4051, 4052, 4071, 4080, 4081	