



MANUAL FOR CPC EXPLANATORY NOTES

September 2022

EXPLANATORY NOTES TO CUSTOMS PROCEDURE CODES (CPC)

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ABBREVIATIONS AND ACRONYMS

- ASYCUDA - Automated **S**ystem for **C**ustoms **D**ata
WCO - World Customs Organization
RKC - International Convention on The Simplification and Harmonization of
Customs Procedures (also referred to as The Revised Kyoto Convention)
APC - Additional Procedure Code
EPC - Extended Procedure Code
CPC - Customs Procedure Code
VAT - Value Added Tax

1. INTRODUCTION

When goods are imported into or exported from Eswatini they must be cleared through Customs. The clearance of goods is effected under a particular Procedure depending on how they are going to be used upon importation or exportation.

The Customs Procedures are classified according to international standards and best practice as contained in the World Customs Organization (WCO)'s Revised Kyoto Convention (RKC) and related instruments.

When the question "**HOW MUST THE GOODS BE CLEARED?**" is asked, it is referring to the type of Procedure - Customs Procedure Code (CPC) sometimes referred to as the Purpose Code - that has to be applied.

Simply put, a CPC identifies the procedure that has been requested on the Customs declaration and also identifies any previous procedure that may already have been applied to the goods concerned.

2. PURPOSE OF THE CUSTOMS PROCEDURE CODES

- a) To secure the highest degree of harmony and uniformity in Customs systems;
- b) To standardize, simplify and harmonize procedures and documents;
For example the use of the Single Administrative Document (SAD) for all Clearance Procedures eliminated the use of various forms that most Customs administrations were using;
- c) To facilitate the exchange of data and information;
- d) Basis for the control of movement of goods;
- e) Facilitates the collection of statistics;
- f) Facilitates assessment and collection of revenue;
- g) Facilitates the targeting of consignments for inspections and documentary check or other regulatory controls when using Selectivity function in ASYCUDA World.

3. STRUCTURE

The Customs Procedure Codes are based on a 4-digit code that can define any of the Customs Procedures that apply anywhere in the world. These procedures are aligned to the Models of Declarations. An additional 3-digit code (Additional Procedure Code (APC))

is created for national needs such as special rebates and other circumstances that only apply in a particular territory such as the Kingdom of Eswatini.

4. MODEL (TYPE) OF DECLARATION

The Model of Declaration is simply the type of declaration such as Permanent or Temporary Imports; Permanent or Temporary Exports; Re-exports; Inland or Through Transit; Warehousing etc.

Declaration types are made up of a 2-alpha character prefix and the first numeric digit of the Extended Procedure. These denote whether a declaration is an **IM**port, **EX**port or **EXC**ise declaration. For example, a Permanent Import declaration would be on an **IM4** Model of Declaration.

Each individual declaration may have many lines or items each with different APCs. All the individual APCs must however fall within the same Model of Declaration. It is permissible, for example, to use APCs **4071 306** and **4071 000** on the same **IM4** entry but not **4000 000** and **7100 000** as this fall under different Models of Declarations being IM4 and IM7, respectively.

5. EXTENDED PROCEDURE CODES (EPC)

The 4-numeric characters in an Extended Procedure constitute the **Model of Declaration** numeric identifier, **Requested Procedure** and the **Previous Procedure**.

The **Model of Declaration** is identified by the first numeric character also known as the General Procedure Code. The **Requested Procedure** is denoted by the first two numeric characters while the **Previous Procedure** is denoted by the 3rd and 4th numeric characters of the 4-digit Extended Procedure Code.

The Requested Procedure represents a specific Customs procedure that the goods concerned should be entered under.

The Previous Procedure represents any previous Customs Procedure that the goods concerned would have previously been entered under.

For example, when goods are entered for import into a Customs Warehouse, they would be entered under Extended Procedure **7100**; where the

Model of Declaration is identified by **7** which falls under the **IM** group.

Requested Procedure 71 denotes Warehousing; and

Previous Procedure 00 denotes that No Previous Procedure is applicable.

When those same goods are removed from the Warehouse for clearance for Permanent Import, the EPC **4071** would apply; where the

Model of Declaration is identified by **4** which falls under the **IM** group;

Requested Procedure 40 denotes Permanent Imports (Home Use); and

Previous Procedure 71 denotes that previously the goods had been cleared into a Customs Warehouse.

6. ADDITIONAL PROCEDURE CODES (APC)

The specific national needs such as Customs rebates and other circumstances are handled by the next set of three numeric characters known as the **Additional Procedure Codes** (APC) or National Procedure Codes.

All APCs must be based on, and fully aligned to, the provisions of the national laws.

For example, Industrial Rebates are provided for under Schedule 3 to the Customs and Excise Act, 1971. APCs for Industrial Rebates have been designed to align with the legal text of this Schedule.

Where the goods are entered for Permanent Import (Home Use) by a company authorized to claim Industrial Rebate then the full CPC can be **4000 303** and the duty otherwise payable is rebated as provided for in Rebate Item Code 303.00 of Schedule 3.

Where goods are re-imported after previously having been temporarily exported for repair and return, they would be cleared under CPC **6023 409**.

7. EFFECT OF ADDITIONAL PROCEDURE CODES

APC “000” is a Common Regime where all duties and taxes are payable unless the same duty or tax is charged at 0% (Free) in the Customs Tariff Handbook and, for instance VAT, is charged at a Standard Rate of 14%.

As such all APCs other than “000” have the effect of suppressing one tax type or the other. Thus, where goods are entered under Schedule 3 Industrial Rebates an APC such as 303 would suppress the Customs Duty while VAT would remain payable at 14%.

For VAT Zero Rated Goods a separate APC would be applied to specifically suppress VAT on a particular product or circumstance while Customs Duty may be charged as provided in the Customs Tariff Handbook.

Some APCs have been configured to cater for both Customs Rebates and VAT Zero Rating or Exemptions.

8. LEGISLATION

It is therefore of paramount importance that all users of ASYCUDA be familiar with the provisions of national legislation supporting each APC.

9. LEGAL IMPLICATIONS

The choice of a CPC, and particularly an APC, should not be based solely on these Explanatory Notes. A declarant must note that each procedure and APC must be backed by provisions of legislation in Eswatini.

Accordingly, the selection of a CPC or an APC 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 APCs that they select in declaring goods on the SAD 500 declaration.

10. GENERAL PROCEDURES

| CODE | DESCRIPTION |
|------|------------------------------------------|
| 0 | Reserved |
| 1 | Permanent Export |
| 2 | Temporary Export |
| 3 | Re-Export |
| 4 | Permanent Import |
| 5 | Temporary Import |
| 6 | Re-Import |
| 7 | Customs / Excise Warehouse |
| 8 | Inward/Through/Inland Transit |
| 9 | Other Customs Export / Import Procedures |

11. MODELS OF DECLARATIONS

| MODEL CODE | GENERAL PROCEDURE CODE | DESCRIPTION |
|------------|------------------------|--------------------------------------------------|
| EX | 1 | Permanent Export |
| EX | 2 | Temporary Export |
| EX | 3 | Re-Export |
| EX | 8 | Outward Transit |
| EX | 9 | Other Customs Export Procedures |
| EXC | 7 | Excise Warehousing |
| EXC | 9 | Local Excise |
| FE | 1 | Permanent Exports for Simplified Declaration |
| FE | 4 | Permanent Import Simplified Declaration (Form E) |
| IM | 4 | Permanent Import |
| | | |

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|----|---|-----------------------------------|
| | | |
| IM | 5 | Temporary Imports |
| IM | 6 | Re-Import |
| IM | 7 | Customs Warehousing |
| IM | 8 | Inward / Through / Inland Transit |
| IM | 9 | Other Customs Import Procedures |

12. REQUESTED PROCEDURE CODES

| PROCEDURE CODE | DESCRIPTION |
|----------------|-----------------------------------------------------|
| 10 | Permanent Export of Goods |
| 11 | Rebate Exports for CMT |
| 16 | Rebate Exports Under 311 |
| 17 | Rebate Exports Under 470 |
| 21 | Temporary Export for Outward Processing |
| 22 | Temporary Export for Return in an Unaltered State |
| 23 | Temporary Export for Repairs |
| 24 | Temporary Export for Exhibition |
| 25 | Temporary Export for Hired Equipment |
| 26 | Provisional Export for Approved Temporary Storage |
| 27 | Temporary Export for Goods Under Warranty/Guarantee |
| 30 | Re - Export of Goods |
| 40 | Permanent Import for Home Use |
| 41 | Entry Under Drawback Procedure |
| 42 | Permanent Imports by Post |
| 43 | Sekulula VAT Easy |
| 44 | Imports for CMT |

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|-----------------------|------------------------------------------------------|
| 45 | Imports for AGOA |
| 51 | Temporary Import for Inward Processing |
| 52 | Temporary Import for Return in An Unaltered State |
| 53 | Temporary Import for Repairs |
| 54 | Temporary Import for Exhibition |
| 55 | Temporary Import for Hired Equipment |
| 60 | Re -Importation of Goods |
| 71 | Entry for Customs Warehousing (Previous Declaration) |
| 72 | Industrial Customs Warehouse |
| 73 | Duty Free Store |
| 75 | Excise Warehouse |
| 77 | Entry for Customs Warehouse (FIFO) |
| 78 | Other Customs Warehouse |
| PROCEDURE CODE | DESCRIPTION |
| 80 | Inward Transit of Goods |
| 81 | Through Transit of Goods |
| 82 | Outward Transit of Goods |
| 83 | Inland Transit of Goods |
| 90 | Excise Goods for Local Consumption |
| 91 | Auction of Goods Forfeited to the State |
| 92 | Transfer between Inward Processing Operators |
| 93 | Permanent Return of Goods |

13. PREVIOUS PROCEDURES

| CODE | DESCRIPTION |
|------|------------------------------------------------------------|
| 00 | Direct (No Previous Procedure) |
| 10 | Permanent Export of Goods |
| 11 | Rebate Exports for CMT |
| 16 | Rebate Exports Under 311 |
| 17 | Rebate Exports Under 470 |
| 21 | Temporary Export for Outward Processing |
| 22 | Temporary Export for Return in an Unaltered State |
| 23 | Temporary Export for Repairs |
| 24 | Temporary Export of Goods for Exhibition |
| 25 | Temporary Export for Hired Equipment |
| 26 | Provisional Export of Goods for Approved Temporary Storage |
| 27 | Temporary Export for Goods Under Guarantee / Warranty |
| 30 | Re-Export of Goods |
| 40 | Permanent Import for Home Use |
| 41 | Entry Under Drawback Procedure |
| 44 | CMT Imports |
| 45 | Imports for AGOA |
| 51 | Temporary Import for Inward Processing |
| 52 | Temporary Import for Return in an Unaltered State |
| 53 | Temporary Import for Repairs |
| 54 | Temporary Import for Exhibition |
| CODE | DESCRIPTION |

| | |
|----|------------------------------------------------------|
| 55 | Temporary Import for Hired Equipment |
| 60 | Re-Importation of Goods |
| 71 | Entry for Customs Warehousing (Previous Declaration) |
| 72 | Industrial Warehouse |
| 73 | Duty Free Store |
| 75 | Excise Warehouse |
| 77 | Entry for Customs Warehousing (FIFO) |
| 78 | Other Customs Warehouse |
| 80 | Inward Transit |
| 81 | Through Transit |
| 82 | Outward Transit |
| 83 | Inland Transit (Warehouse to Warehouse Transfer) |
| 90 | Excise Goods for Local Consumption after Warehousing |
| 92 | Transfer between Inward Processing Operators |

14. EXTENDED PROCEDURE CODES (EPC)

| CODE | DESCRIPTION |
|-------------|--------------------------------------------------------------------------|
| 1000 | Permanent Export of Goods |
| 1021 | Permanent Export after Temporary Export for Outward Processing |
| 1022 | Permanent Export after Temporary Export for Return in An Unaltered State |
| 1023 | Permanent Export after Temporary Export for Repairs |
| 1024 | Permanent Export after Temporary Export for Exhibition |

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|------|----------------------------------------------------------------------------------|
| 1025 | Permanent Export after Temporary Export for Hired Equipment |
| 1026 | Permanent Export after Temporary Export for Goods Approved for Temporary Storage |
| 1027 | Permanent Export of Goods after Temporary Export under Warranty / Guarantee |
| 1051 | Permanent Export after Temporary Importation for Inward Processing |
| 1075 | Permanent Export after Excise Warehouse |
| 1100 | Exports for CMT |
| 1600 | Rebate Exports Under 311 |
| 1700 | Rebate Exports Under 470 |
| 2100 | Temporary Exportation for Outward Processing |
| 2200 | Temporary Export for Return in an Unaltered State |
| 2300 | Temporary Export of Goods for Repairs |
| 2400 | Temporary Export of Goods for Exhibition |
| 2500 | Temporary Export of Goods for Hired Equipment |
| 2600 | Provisional Export of Goods for Approved Temporary Storage |
| 2700 | Temporary Export of Goods Under Warranty/Guarantee |
| 3041 | Re - Export after Entry Under Drawback Procedure |
| 3051 | Re - Export after Temporary Importation for Inward Processing |

| CODE | DESCRIPTION |
|-------------|---------------------------------------------------------------------------------------------|
| 3052 | Re - Export after Temporary Importation for Return in An Unaltered State |
| 3053 | Re - Export after Temporary Importation for Repairs |
| 3054 | Re - Export after Temporary Importation for Exhibition |
| 3055 | Re - Export after Temporary Importation for Hired Equipment |
| 3071 | Re - Export after Entry for Customs Warehousing (Previous Declaration) |
| 3072 | Re - Export after Industrial Warehouse |
| 3073 | Re - Export after Duty Free Store |
| 3077 | Re - Export after Entry for Customs Warehousing (FIFO)create in the system |
| 4000 | Permanent Import of Goods for Home Use |
| 4051 | Permanent Import after Temporary Importation for Inward Processing |
| 4052 | Permanent Import after Temporary Importation for Return in An Unaltered St |
| 4053 | Permanent Import after Temporary Importation for Repairs |
| 4054 | Permanent Import after Temporary Importation for Exhibition |
| 4055 | Permanent Import after Temporary Importation for Hired Equipment |
| 4071 | Permanent Import after Temporary Importation for Customs Warehousing (Previous Declaration) |
| 4072 | Permanent Import after Industrial Warehouse |
| 4077 | Permanent Import after Temporary Importation for Customs Warehousing (FIFO) |
| 4078 | Permanent Import after other Customs Warehouse |

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|------|---------------------------------------------|
| 4100 | Entry Under Drawback Procedure |
| 4200 | Permanent Imports by Post-Duty Paid to SPTC |
| 4300 | Permanent Imports-Sekulula VAT Easy |
| 4400 | Imports for CMT |
| 4500 | Import of Raw Materials for AGOA |
| 5100 | Temporary Import for Inward Processing |

| CODE | DESCRIPTION |
|-------------|---------------------------------------------------------------------------------------------------|
| 5171 | Temporary Import for Inward Processing after Entry for Customs Warehousing (Previous Declaration) |
| 5172 | Temporary Import for Inward Processing after Industrial Warehousing |
| 5177 | Temporary Import for Inward Processing after Industrial Warehousing (FIFO) create in system |
| 5192 | Temporary Import for Inward Processing after Transfer between Inward Processing Operators |
| 5200 | Temporary Import for Return in an Unaltered State |
| 5300 | Temporary Import for Repairs |
| 5400 | Temporary Import for Import for Exhibition |
| 5500 | Temporary Import for Hired Equipment |
| 6000 | Re-Importation of Goods Paying Duties on Repairs / Processing |
| 6021 | Re-Import after Temporary Export for Outward Processing |
| 6022 | Re-Import after Temporary Export for Return in an Unaltered State |
| 6023 | Re -Importation after Temporary Export for Repairs |

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|-------------|------------------------------------------------------------------------------|
| 6024 | Re –Importation after Temporary Export for Exhibition |
| 6025 | Re -Importation after Temporary Export for Hired Equipment |
| 6026 | Re -Importation after Provisional Export for Approved Temporary Storage |
| 6027 | Re -Importation after Temporary Export for Goods Under Warranty / Guarantee |
| 7100 | Entry for Customs Warehousing (Previous Declaration) |
| 7171 | Change of Warehouse (Previous Declaration) |
| 7200 | Industrial Warehouse |
| 7300 | Duty Free Store |
| CODE | DESCRIPTION |
| 7371 | Goods for Duty Free Store after Entry for Warehousing (Previous Declaration) |
| 7372 | Goods for Duty Free Store after Industrial Warehousing |
| 7375 | Goods for Duty Free Store after Excise Warehousing |
| 7377 | Goods for Duty Free Store after Entry for Warehousing (FIFO) |
| 7500 | Warehousing for Excise Goods |
| 7700 | Entry for Customs Warehousing (FIFO) |
| 7777 | Change of Warehouse (FIFO) |
| 8000 | Inward Transit of Goods |
| 8100 | Through Transit of Goods |
| 8200 | Outward Transit of Goods |

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|------|------------------------------------------------------------------------------------------------|
| 8300 | Inland Transit of Goods |
| 8371 | Inland Transit after Entry for Customs Warehousing (Previous Declaration) |
| 8377 | Inland Transit after Entry for Customs Warehousing (FIFO) |
| 9000 | Excise Goods for Local Consumption |
| 9075 | Goods for Local Consumption after Excise Warehouse |
| 9251 | Transfer between Inward Processing Operators after Temporary Importation for Inward Processing |
| 9300 | Permanent Return of Goods |

15. ADDITIONAL PROCEDURE CODES (APC)

| CODE | Description |
|------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 101 | VAT Zero Rating on Maize Meal |
| 102 | VAT Zero Rating on Maize |
| 103 | VAT Zero Rating on Beans not further prepared or processed or packed as seed |
| 104 | VAT Zero Rating on Agricultural Inputs being fertilizers, seeds, seedlings (excluding flower seeds) and pesticides |
| 105 | (Reserved) |
| 106 | VAT Zero Rating VAT Zero Rating on dairy products being milk of all kinds; fermented milk, emasi, buttermilk, fresh or UHT cream or sour cream, buttermilk powder, condensed milk, baby milk formulas, butter, and margarine; and whey |

| | |
|------------|---------------------------------------------------------------------------------------|
| 107 | VAT Zero Rating on Brown Bread |
| 108 | VAT Zero Rating on Animal Feed and Animal Remedies |
| 109 | VAT Zero Rating on Samp not further prepared or processed |
| 110 | VAT Zero Rating on fresh fruits and vegetables not cooked or treated |
| 111 | VAT Zero Rating on fresh eggs |
| 112 | VAT Zero Rating on rice whether husked, milled, polished, glazed, parboiled or broken |
| 113 | VAT Zero Rating on vegetable oil for cooking food except olive oil |
| 114 | VAT Zero Rating on Medicines and Drugs |

| CODE | Description |
|-------------|-------------------------------------------------------------------------------------------------------------------------------------------|
| 115 | VAT Zero Rating on school exercise books and textbooks by qualified educational institutions |
| 116 | VAT Zero Rating on diesel, paraffin (kerosene), petrol and liquid petroleum gas (LPG) |
| 125 | VAT Exemption on Postage stamps, revenue stamps and banknotes |
| 130 | VAT Exemption on Precious Metals and Other Valuables supplied to Central Bank of Eswatini for the Treasury of the Government of Eswatini. |
| 135 | VAT Exemption on Human Organs, Blood and Milk. |
| 140 | VAT Exemption on electricity for domestic consumption only |
| 165 | VAT Exemption on Medical or Surgical Equipment Supplied to a Qualified Medical Facility. |
| 198 | Cars Imported from SACU (Non-Franchised Dealers – To be cleared at an inland office) On Transit (Commissioner of Customs Directive) |

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|------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 199 | Zero Rated/Exempt Goods on Transit (Commissioner of Customs Directive) |
| 303 | Rebate of Duty on Animal and Vegetable Fats and Oils and their cleavage products. |
| 304 | Rebate of Duty on Prepared foodstuffs; beverages, spirits and vinegar; tobacco and manufactured tobacco substitutes. |
| 305 | Rebate of Duty on Mineral products |
| 306 | Rebate of Duty on Products of the chemical and allied industries |
| 307 | Rebate of Duty on Plastics and articles thereof; rubber, synthetic rubber, factice and articles thereof. |
| 308 | Rebate of Duty on Raw hides and skins, leather, fur skins and articles thereof; saddler and harness travel goods, handbags and similar containers; articles of gut (excluding silkworm gut). |
| 309 | Rebate of Duty on Wood and articles of wood; wood charcoal; cork and articles of cork; manufacturers of straw, of esparto and of other plaiting materials; basket ware and wickerwork. |
| 310 | Rebate of Duty on Paper-making material; paper and paperboard and articles thereof. |
| 311 | Rebate of Duty on textiles and textile articles excluding those listed under APCs 322 and 324 |

| CODE | Description |
|-------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 312 | Rebate of Duty on footwear, headgear, umbrellas, sunshades, whips, riding crops and parts thereof: Prepared feathers and articles made therewith; Artificial flowers; Articles of human hair. |
| 313 | Rebate of Duty on articles of stone, of plaster, of cement, of asbestos, of mica and of similar material; ceramic products; glass and glassware. |
| 314 | Rebate of Duty on pearls, precious and semi-precious stones. |
| 315 | Rebate of Duty on base metal and articles of base metal. |
| 316 | Rebate of Duty on machinery and mechanical appliances; Electrical equipment; Parts thereof. |

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| 317 | Reserved |
| 318 | Rebate of Duty on optical, photographic, cinematographic, measuring, checking, precision, medical and surgical instruments and apparatus; clocks and watches; musical instruments; sound recorders or reproducers; television image and sound recorders or reproducers; parts thereof. |
| 319 | Rebate of Duty on arms and ammunition; parts and accessories thereof. |
| 320 | Rebate of Duty on miscellaneous manufactured articles. |
| 321 | Rebate of Duty on General Rebates. |
| 322 | Partial Rebate of Duty on textiles and textile articles in Rebate Items 311.10 and 311.40 (Full Duty less 12%; and 15%) as listed in the Special Provisions |
| 324 | Partial Rebate of Duty on textiles and textile articles in Rebate Item 311.12/54.07/03.04/48 (Full Duty less the greater of 25% or 23c/sqm) |
| 334 | Rebate of Duty on prepared foodstuffs; beverages, spirits and vinegar; tobacco and manufactured tobacco substitutes. |
| 343 | Rebate of Duty on articles of stone, of plaster, of cement, of asbestos, of mica and similar material; ceramic products; glass and glassware. |
| 390 | Rebate of Duty on optical, photographic, cinematographic, measuring, checking, precision, medical or surgical instruments. |
| 392 | Rebate of Duty on miscellaneous manufactured articles. |

| CODE | Description |
|-------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 401 | Rebate of Duty on goods for the Head of state – King and <i>iNgwenyama</i> , and Queen Mother <i>iNdlovukazi</i> |
| 403 | Rebate of Duty on importations by international organizations for use by the War Graves Commission. |
| 404 | Partial Rebate of Duty for the Importation of Goods under Temporary Rebates in Rebate Item 460.25 (Full Duty less 14.6%; 24.2%; and 119.4%) as listed in the Special Provisions |
| 405 | Rebate of Duty on goods for cultural, educational, religious, charitable, welfare or youth organizations or purposes. |

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| 406 | Rebate of Duty on goods for diplomatic and other foreign representatives including consular representatives. |
| 407 | Goods Imported as Accompanied Passengers' Baggage, Including Goods Obtained as Licensed Inbound Duty-and-Tax Free Shop Either by Nonresidents or Residents of the Republic and Cleared at the Place Where Such Persons disembark or enter the Republic |
| 408 | Rebate of Duty on importation of cups, medals and other trophies. |
| 409 | Rebate of Duty on re-importation of goods. |
| 410 | Rebate of Duty on goods for industrial or commercial purposes. |
| 411 | Rebate of Duty on Miscellaneous Rebates listed in Schedule 4 Rebate Item 411.00 |
| 412 | Rebate of Duty on General Rebates listed in Schedule 4 Rebate Item 412.00 (VAT NOT Exempted) |
| 414 | Rebate of Duty on importation of goods for consumption or use at an international sporting event approved by the Minister. |
| 415 | Partial Rebate of Duty for the importation of goods under Temporary Rebates in Rebate Item 460.25 (Full Duty less 24.2%) as listed in the Special Provisions |
| 416 | Partial Rebate of Duty for the importation of goods under Temporary Rebates in Rebate Item 460.07; 460.10; 460.16; and 460.25 (Full Duty less 11c/kg; 5%; 7.5%; and 13.8%) as listed in the Special Provisions |
| 417 | Partial Rebate of Duty for the importation of goods under Temporary Rebates in Rebate Item 460.25 (Full Duty less 13.2%; 16.4%; 19%; and 32%) as listed in the Special Provisions |
| 418 | Partial Rebate of Duty for the importation of goods under Temporary Rebates in Rebate Item 460.25 (Full Duty less 3.8%; 6.6%; 7.4; and 15.8%) as listed in the Special Provisions |
| 419 | Partial Rebate of Duty for the importation of goods under Temporary Rebates in Rebate Item 460.25 (Full Duty less 4.8%; 9.8%; and 19.2%) as listed in the Special Provisions |
| CODE | Description |
| 421 | Partial Rebate of Duty for the importation of goods under Temporary Rebates in Rebate Item 460.25 (Full Duty less 6%; 8%; 12% and 19.8%) as listed in the Special Provisions |

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| 422 | Partial Rebate of Duty for the importation of goods under Temporary Rebates in Rebate Item 460.25 (Full Duty less 8%; 8.6%; 10%; 10.8%; and 14.4%) as listed in the Special Provisions |
| 423 | Partial Rebate of Duty for the importation of goods under Temporary Rebates in Rebate Item 460.11(Full Duty less 30%) as listed in the Special Provisions |
| 424 | Partial Rebate of Duty for the importation of goods under Temporary Rebates in Rebate Item 460.25 (Full Duty less 8%; 8.6%; 10%; 10.8%; and 14.4%) as listed in the Special Provisions |
| 425 | Partial Rebate of Duty for the importation of goods under Temporary Rebates in Rebate Item 460.25 (Full Duty less 8%; 8.6%; 10%; 10.8%; and 14.4%) as listed in the Special Provisions |
| 426 | Rebate of Duty on General Rebates listed in Schedule 4 Rebate Item 412.00 (VAT Exempted) |
| 427 | Rebate of Duty on re-importation of goods (VAT not exempted) |
| 428 | Rebate of Duty on re-importation of excisable goods. |
| 430 | Rebate of Duty for the importation of goods under the Ordinary Levy by Government Departments |
| 460 | Rebate of Duty for Importation of Goods under Temporary Rebates in Rebate Item 460.00 (excluding Rebate Item Codes listed in the Special Provisions) |
| 470 | Rebate of Duty on goods temporarily admitted for processing, repair, cleaning, reconditioning or for the manufacture of goods exclusively for export under Rebate Item 470.02 only. |
| 471 | Rebate of Duty on goods temporarily admitted for the processing or manufacture of goods exclusively for export under Rebate Item 470.03 only. |
| 480 | Rebate of Duty on goods temporarily admitted for specific purposes (excluding those under APC 481) |
| 481 | Rebate of Duty on goods temporarily admitted for specific purposes in Rebate Item 480.20 |
| 490 | Rebate of Duty on goods temporarily admitted subject to exportation in the same state excluding Rebate Items 490.30. |
| 491 | Rebate of Duty on goods temporarily admitted subject to exportation in the same state under Rebate Items 490.30. |

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| 498 | Rebate of Duty on goods admitted under Rebate of Duty for use in specified activities in the Customs Controlled Area ("CCA") contemplated in Section 21A (SEZ – Special Economic Zone) |
| 499 | Rebate of Duty on goods motor vehicles being imported by immigrants for their personal use. |
| 619 | Rebate of Excise Duty on beer removed for destruction |
| 620 | Rebate of Excise Duty on wine removed for destruction |
| 621 | Rebate of Excise Duty on goods (Spirits) for industrial use or for use in the manufacture of non-liquor products |
| 632 | Rebate of Excise Duty for goods (Spirits) moved by a licensee from warehouse to production of other excisable goods |
| 634 | Rebate of Excise Duty on losses unavoidably incurred e.g., during packaging and bottling |
| 900 | Deferment of payable Excise Duties deferred and paid with 30 days |
| 997 | Motor Vehicle Levy 20% |
| 998 | Motor vehicle Levy 15% |
| 999 | Goods Imported as Accompanied Passengers' Baggage, Including Goods Obtained as Licensed Inbound Duty-and-Tax Free Shop Either, By Non-residents or Residents of the Republic and Cleared at the Place Where Such Persons disembark or enter the Republic. |

16. DETAILED DESCRIPTION OF ADDITIONAL PROCEDURE CODES (APCs)

| Procedure: VAT Zero Rating on Maize Meal | | | | | | |
|-------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------|------------|--------------------|---|
| APC | Description | Details/Requirement | | | | |
| 101 | Legislation: | Section 24(4) as read with First Schedule Part B to the VAT Act, 2011 Paragraph 1(c), as amended | | | | |
| | Number of copies required: | <table border="0"> <tr> <td>Computer environment</td> <td>Nil</td> </tr> <tr> <td>Manual environment</td> <td>4</td> </tr> </table> | Computer environment | Nil | Manual environment | 4 |
| | Computer environment | Nil | | | | |
| | Manual environment | 4 | | | | |
| | Supporting Documents: | Nil | | | | |
| | Duties / Taxes Payable: | Customs Duties | | | | |
| 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, 4053, 4054, 4055, 4071, 4077, 4072, 4200, 4300, 6000 | | | | | |

Procedure: VAT Zero rating on Maize

| APC | Description | Details/Requirement | | | | |
|-----------------------------|-----------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------|------------|--------------------|---|
| 102 | Legislation: | Section 24(4) as read with First Schedule Part B to the VAT Act, 2011 Paragraph 1(b), as amended | | | | |
| | Number of copies required: | <table border="0"> <tr> <td>Computer environment</td> <td>Nil</td> </tr> <tr> <td>Manual environment</td> <td>4</td> </tr> </table> | Computer environment | Nil | Manual environment | 4 |
| Computer environment | Nil | | | | | |
| Manual environment | 4 | | | | | |
| | Supporting Documents: | Nil | | | | |
| | Duties / Taxes Payable: | Customs Duties | | | | |
| | 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. | | | | |

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| Permitted Extended Procedures: | 4000, 4051, 4052, 4053, 4054, 4055, 4071, 4077, 4072, 4200, 4300, 6000 |
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Procedure: VAT Zero Rating on dried beans, whole, split, crushed or in powder form but not further prepared or processed or packaged as seed

| APC | Description | Details/Requirement | | | | |
|--------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------|------------|--------------------|---|
| 103 | Legislation: | Section 24(4) as read with First Schedule Part B to the VAT Act, 2011 Paragraph 1(e), as amended | | | | |
| | Number of copies required: | <table border="0"> <tr> <td data-bbox="632 792 1050 873">Computer environment</td> <td data-bbox="1050 792 1925 873">Nil</td> </tr> <tr> <td data-bbox="632 873 1050 938">Manual environment</td> <td data-bbox="1050 873 1925 938">4</td> </tr> </table> | Computer environment | Nil | Manual environment | 4 |
| | Computer environment | Nil | | | | |
| | Manual environment | 4 | | | | |
| | Supporting Documents: | Nil | | | | |
| Duties / Taxes Payable: | Customs Duties | | | | | |
| 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. | | | | | |

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|---------------------------------------|------------------------------------------------------------------------|
| Permitted Extended Procedures: | 4000, 4051, 4052, 4053, 4054, 4055, 4071, 4077, 4072, 4200, 4300, 6000 |
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Procedure: VAT Zero Rating on Agricultural Inputs being fertilizers, seeds, seedlings (excluding flower seeds) and pesticides

| APC | Description | Details/Requirement | | | | |
|-----------------------------|-----------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------|------------|--------------------|---|
| 104 | Legislation: | Section 24(4) as read with First Schedule Part A to the VAT Act, 2011 Paragraph 1(c)-1(f), as amended | | | | |
| | Number of copies required: | <table border="0"> <tr> <td>Computer environment</td> <td>Nil</td> </tr> <tr> <td>Manual environment</td> <td>4</td> </tr> </table> | Computer environment | Nil | Manual environment | 4 |
| Computer environment | Nil | | | | | |
| Manual environment | 4 | | | | | |
| | Supporting Documents: | Nil | | | | |
| | Duties / Taxes Payable: | Customs Duties | | | | |
| | 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. | | | | |

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|---------------------------------------|------------------------------------------------------------------------|
| Permitted Extended Procedures: | 4000, 4051, 4052, 4053, 4054, 4055, 4071, 4072, 4077, 4200, 4300, 6000 |
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Procedure: VAT Zero Rating on dairy products being milk of all kinds; fermented milk, emasi, buttermilk, fresh or UHT cream or sour cream, buttermilk powder, condensed milk, baby milk formulas, butter, and margarine; and whey.

| APC | Description | Details/Requirement | | | | |
|-----------------------------|-----------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------|------------|--------------------|---|
| 106 | Legislation: | Section 24(4) as read with Second Schedule Part B to the VAT Act, 2011 Paragraph 1(f), as amended | | | | |
| | Number of copies required: | <table border="0"> <tr> <td>Computer environment</td> <td>Nil</td> </tr> <tr> <td>Manual environment</td> <td>4</td> </tr> </table> | Computer environment | Nil | Manual environment | 4 |
| Computer environment | Nil | | | | | |
| Manual environment | 4 | | | | | |
| | Supporting Documents: | Nil | | | | |
| | Duties / Taxes Payable: | Customs Duties | | | | |
| | 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. | | | | |

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|---------------------------------------|------------------------------------------------------------------------|
| Permitted Extended Procedures: | 4000, 4051, 4052, 4053, 4054, 4055, 4071, 4072, 4077, 4200, 4300, 6000 |
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Procedure: VAT Zero Rating on Brown Bread

| APC | Description | Details/Requirement | | | | |
|-----------------------------|-----------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------|------------|--------------------|---|
| 107 | Legislation: | Section 24(4) as read with Second Schedule Part B to the VAT Act, 2011 Paragraph 1(a) | | | | |
| | Number of copies required: | <table border="0"> <tr> <td>Computer environment</td> <td>Nil</td> </tr> <tr> <td>Manual environment</td> <td>4</td> </tr> </table> | Computer environment | Nil | Manual environment | 4 |
| Computer environment | Nil | | | | | |
| Manual environment | 4 | | | | | |
| | Supporting Documents: | Nil | | | | |
| | Duties / Taxes Payable: | Customs Duties | | | | |
| | 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. | | | | |

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|---------------------------------------|------------------------------------------------------------------------|
| Permitted Extended Procedures: | 4000, 4051, 4052, 4053, 4054, 4055, 4071, 4072, 4077, 4200, 4300, 6000 |
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| Procedure: VAT Zero Rating on Animal Feed and Animal Remedies | | | | | | |
|----------------------------------------------------------------------|-----------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------|------------|--------------------|---|
| APC | Description | Details/Requirement | | | | |
| 108 | Legislation: | Section 24(4) as read with Second Schedule Part A to the VAT Act, 2011 Paragraph 1(a) – 1(b) as amended | | | | |
| | Number of copies required: | <table border="0"> <tr> <td>Computer environment</td> <td>Nil</td> </tr> <tr> <td>Manual environment</td> <td>4</td> </tr> </table> | Computer environment | Nil | Manual environment | 4 |
| Computer environment | Nil | | | | | |
| Manual environment | 4 | | | | | |
| | Supporting Documents: | Nil | | | | |
| | Duties / Taxes Payable: | Customs Duties | | | | |
| | 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. | | | | |

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|---------------------------------------|------------------------------------------------------------------------|
| Permitted Extended Procedures: | 4000, 4051, 4052, 4053, 4054, 4055, 4071, 4072, 4077, 4200, 4300, 6000 |
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Procedure: VAT Zero Rating on Samp not further prepared or processed

| APC | Description | Details/Requirement | | | | |
|-----------------------------|-----------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------|------------|--------------------|---|
| 109 | Legislation: | Section 24(4) as read with Second Schedule Part B to the VAT Act, 2011 Paragraph 1(e) as amended | | | | |
| | Number of copies required: | <table border="0"> <tr> <td>Computer environment</td> <td>Nil</td> </tr> <tr> <td>Manual environment</td> <td>4</td> </tr> </table> | Computer environment | Nil | Manual environment | 4 |
| Computer environment | Nil | | | | | |
| Manual environment | 4 | | | | | |
| | Supporting Documents: | Nil | | | | |
| | Duties / Taxes Payable: | Customs Duties | | | | |
| | 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. | | | | |

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|---------------------------------------|------------------------------------------------------------------------|
| Permitted Extended Procedures: | 4000, 4051, 4052, 4053, 4054, 4055, 4071, 4072, 4077, 4200, 4300, 6000 |
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Procedure: VAT Zero Rating on fresh fruits and vegetables not cooked or treated

| APC | Description | Details/Requirement | | | | |
|-----------------------------|-----------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------|------------|--------------------|---|
| 110 | Legislation: | Section 24(4) as read with Second Schedule Part B to the VAT Act, 2011 Paragraph 1(h) – (i) as amended | | | | |
| | Number of copies required: | <table border="0"> <tr> <td>Computer environment</td> <td>Nil</td> </tr> <tr> <td>Manual environment</td> <td>4</td> </tr> </table> | Computer environment | Nil | Manual environment | 4 |
| Computer environment | Nil | | | | | |
| Manual environment | 4 | | | | | |
| | Supporting Documents: | Nil | | | | |
| | Duties / Taxes Payable: | Customs Duties | | | | |
| | 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. | | | | |

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|---------------------------------------|------------------------------------------------------------------------|
| Permitted Extended Procedures: | 4000, 4051, 4052, 4053, 4054, 4055, 4071, 4072, 4077, 4200, 4300, 6000 |
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Procedure: VAT Zero Rating on fresh eggs

| APC | Description | Details/Requirement | | | | |
|-----------------------------|-----------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------|------------|--------------------|---|
| 111 | Legislation: | Section 24(4) as read with Second Schedule Part B to the VAT Act, 2011 Paragraph 1(k), as amended | | | | |
| | Number of copies required: | <table border="0"> <tr> <td>Computer environment</td> <td>Nil</td> </tr> <tr> <td>Manual environment</td> <td>4</td> </tr> </table> | Computer environment | Nil | Manual environment | 4 |
| Computer environment | Nil | | | | | |
| Manual environment | 4 | | | | | |
| | Supporting Documents: | Nil | | | | |
| | Duties / Taxes Payable: | Customs Duties | | | | |
| | 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. | | | | |

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| Permitted Extended Procedures: | 4000, 4051, 4052, 4053, 4054, 4055, 4071, 4072, 4077, 4200, 4300, 6000 |
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Procedure: VAT Zero Rating on rice, whether husked, milled, polished, glazed, parboiled or broken

| APC | Description | Details/Requirement | | | | |
|-----------------------------|-----------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------|------------|--------------------|---|
| 112 | Legislation: | Section 24(4) as read with Second Schedule Part B to the VAT Act, 2011 Paragraph 1(g), as amended | | | | |
| | Number of copies required: | <table border="0"> <tr> <td>Computer environment</td> <td>Nil</td> </tr> <tr> <td>Manual environment</td> <td>4</td> </tr> </table> | Computer environment | Nil | Manual environment | 4 |
| Computer environment | Nil | | | | | |
| Manual environment | 4 | | | | | |
| | Supporting Documents: | Nil | | | | |
| | Duties / Taxes Payable: | Customs Duties | | | | |
| | 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. | | | | |

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| Permitted Extended Procedures: | 4000, 4051, 4052, 4053, 4054, 4055, 4071, 4072, 4077, 4200, 4300, 6000 |
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Procedure: VAT Zero Rating on vegetable oil for cooking food except olive oil

| APC | Description | Details/Requirement | | | | |
|-----------------------------|-----------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------|------------|--------------------|---|
| 113 | Legislation: | Section 24(4) as read with Second Schedule Part B to the VAT Act, 2011 Paragraph 1(j), as amended | | | | |
| | Number of copies required: | <table> <tr> <td>Computer environment</td> <td>Nil</td> </tr> <tr> <td>Manual environment</td> <td>4</td> </tr> </table> | Computer environment | Nil | Manual environment | 4 |
| Computer environment | Nil | | | | | |
| Manual environment | 4 | | | | | |
| | Supporting Documents: | Nil | | | | |
| | Duties / Taxes Payable: | Customs Duties | | | | |
| | 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. | | | | |

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| Permitted Extended Procedures: | 4000, 4051, 4052, 4053, 4054, 4055, 4071, 4072, 4077, 4200, 4300, 6000 |
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| Procedure: VAT Zero Rating on Medicines and Drugs | | | | | | |
|----------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------|------------|---------------------------|----------|
| APC | Description | Details/Requirement | | | | |
| 114 | Legislation: | Section 24 (4) and Second Schedule Part C to the VAT Act, 2011 Paragraph 1(d), as amended | | | | |
| | Number of copies required: | <table border="0"> <tr> <td>Computer environment</td> <td>Nil</td> </tr> <tr> <td>Manual environment</td> <td>4</td> </tr> </table> | Computer environment | Nil | Manual environment | 4 |
| | Computer environment | Nil | | | | |
| | Manual environment | 4 | | | | |
| Duties / Taxes Payable: | Customs duty. | | | | | |
| Special Provisions: | <ul style="list-style-type: none"> a) "Medicines and drugs supplied – <ul style="list-style-type: none"> i) For use in a qualified medical facility. ii) To the Government Central Medical Stores; or iii) To an individual, subject to submission by that individual, of a qualified medical practitioner's prescription issued within sixty (30) days prior to the supply and in such quantities as prescribed by the registered medical practitioner" | | | | | |

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| | 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, 4053, 4054, 4055, 4071, 4072, 4077, 4200, 4300, 6000 |

| Procedure: VAT Zero Rating on school textbooks | | | | | | |
|-------------------------------------------------------|-----------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------|------------|--------------------|---|
| APC | Description | Details/Requirement | | | | |
| 115 | Legislation: | Section 24(4) as read with Second Schedule Part C to the VAT Act, 2011 Paragraph 3(e), as amended. | | | | |
| | Number of copies required: | <table border="0"> <tr> <td>Computer environment</td> <td>Nil</td> </tr> <tr> <td>Manual environment</td> <td>4</td> </tr> </table> | Computer environment | Nil | Manual environment | 4 |
| | Computer environment | Nil | | | | |
| | Manual environment | 4 | | | | |
| Supporting Documents: | Nil | | | | | |
| Duties / Taxes Payable: | Customs Duties | | | | | |

| | |
|---------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 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, 4053, 4054, 4055, 4071, 4072, 4077, 4200, 4300, 6000 |

Procedure: VAT Zero Rating on petrol diesel, paraffin (kerosene), and liquid petroleum gas (LPG)

| APC | Description | Details/Requirement | | | | |
|-----------------------------|-----------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------|------------|--------------------|---|
| 116 | Legislation: | Section 24(4) as read with Second Schedule Part C to the VAT Act, 2011 paragraph 3(a)-(b) as amended | | | | |
| | Number of copies required: | <table border="0"> <tr> <td>Computer environment</td> <td>Nil</td> </tr> <tr> <td>Manual environment</td> <td>4</td> </tr> </table> | Computer environment | Nil | Manual environment | 4 |
| Computer environment | Nil | | | | | |
| Manual environment | 4 | | | | | |
| | Supporting Documents: | Nil | | | | |
| | Duties / Taxes Payable: | Customs Duties | | | | |

| | |
|---------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 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, 4053, 4054, 4055, 4071, 4072, 4077, 4200, 4300, 6000 |

Procedure: VAT Exemption on Postage stamps, revenue stamps and banknotes

| APC | Description | Details/Requirement |
|------------|--------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 125 | Legislation: | Exempt, Section 19(1) as read with 20(1) Paragraph (a) and First Schedule Part B to the VAT Act, 2011 as amended |
| | Supporting Documents: | Nil |
| | Duties / Taxes Payable: | Customs Duties |
| | Special Provisions: | APC and VAT Exemption only applicable on postage stamps. 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. |

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| Permitted Extended Procedures: | 4000, 4051, 4052, 4053, 4054, 4055, 4071, 4072, 4077, 4200, 4300, 6000 |
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Procedure: VAT Exemption on precious metals and other valuables supplied to Central Bank of Eswatini for the Treasury of the Government of Eswatini.

| APC | Description | Details/Requirement |
|------------|--------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 130 | Legislation: | as read with Section 20 First Schedule Part B to the VAT Act, 2011 Paragraph 1(b) |
| | Supporting Documents: | Nil |
| | Duties / Taxes Payable: | Customs Duties |
| | Special Provisions: | Exempt only when supplied to the Central Bank of Eswatini for the Treasury of the Government of Eswatini in terms of Section 19(1) as read with Section 20 and First Schedule to the VAT Act 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. |

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| Permitted Extended Procedures: | 4000, 4051, 4052, 4053, 4054, 4055, 4071, 4072, 4077, 4200, 4300, 6000 |
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Procedure: VAT Exemption on human organs, blood and milk.

| APC | Description | Details/Requirement | | | | |
|-----------------------------|-----------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------|------------|--------------------|---|
| 135 | Legislation: | Exempt, Section 19(1) as read with Section 20() and First Schedule Part A to the VAT Act, 2011 as amended | | | | |
| | Number of copies required: | <table> <tr> <td>Computer environment</td> <td>Nil</td> </tr> <tr> <td>Manual environment</td> <td>4</td> </tr> </table> | Computer environment | Nil | Manual environment | 4 |
| Computer environment | Nil | | | | | |
| Manual environment | 4 | | | | | |
| | Supporting Documents: | Nil | | | | |
| | Duties / Taxes Payable: | Customs Duties | | | | |
| | 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, 4053, 4054, 4055, 4071, 4072, 4077, 4200, 4300, 6000 |
|---------------------------------------|------------------------------------------------------------------------|

Procedure: VAT Exemption on the supply of electricity for domestic consumption only

| APC | Description | Details/Requirement | | | | |
|-----------------------------|-----------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------|------------|--------------------|---|
| 140 | Legislation: | Section 19(1) as read with Section 20(1)(h) and First Schedule to the VAT Act, 2011 as amended | | | | |
| | Number of copies required: | <table> <tr> <td>Computer environment</td> <td>Nil</td> </tr> <tr> <td>Manual environment</td> <td>4</td> </tr> </table> | Computer environment | Nil | Manual environment | 4 |
| Computer environment | Nil | | | | | |
| Manual environment | 4 | | | | | |
| | Supporting Documents: | Nil | | | | |
| | Duties / Taxes Payable: | Customs Duties | | | | |
| | 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, 4053, 4054, 4055, 4071, 4072, 4077, 4200, 4300, 6000 |
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Procedure: Medical or Surgical Equipment Supplied to a Qualified Medical Facility.

| APC | Description | Details/Requirement | | | | |
|----------------------|-----------------------------------|-------------------------------------------------------------------------------------------------------------------------------------|----------------------|-----|--------------------|---|
| 165 | Legislation: | Exempt, Section 20(m) of VAT Act as read with Regulation 13(3) of VAT Regulations. | | | | |
| | Number of copies required: | <table border="0"> <tr> <td>Computer environment</td> <td>Nil</td> </tr> <tr> <td>Manual environment</td> <td>4</td> </tr> </table> | Computer environment | Nil | Manual environment | 4 |
| Computer environment | Nil | | | | | |
| Manual environment | 4 | | | | | |
| | Supporting Documents: | - | | | | |
| | Duties / Taxes Payable: | Customs Duties | | | | |
| | Special Provisions: | | | | | |

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| Permitted Extended Procedures: | 4000, 4051, 4052, 4053, 4054, 4055, 4071, 4072, 4077, 4200,4300,6000 |
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Procedure: Cars Imported from SACU (Non-Franchised Dealers – To be cleared at an inland office) On Transit (Commissioner of Customs Directive)

| APC | Description | Details/Requirement | | | | |
|-----------------------------|-----------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------|------------|--------------------|---|
| 198 | Legislation: | Commissioner of Customs & Excise Directive | | | | |
| | Number of copies required: | <table border="0"> <tr> <td>Computer environment</td> <td>Nil</td> </tr> <tr> <td>Manual environment</td> <td>4</td> </tr> </table> | Computer environment | Nil | Manual environment | 4 |
| Computer environment | Nil | | | | | |
| Manual environment | 4 | | | | | |
| | Supporting Documents: | Nil | | | | |
| | Duties / Taxes Payable: | Nil | | | | |
| | Special Provisions: | Qualifies for Motor Vehicles, which are to be cleared at an Inland Customs Office | | | | |

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| Permitted Extended Procedures: | 8000 |
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Procedure: Zero Rated/Exempt Goods on Transit (Commissioner of Customs Directive)

| APC | Description | Details/Requirement | | | | |
|-----------------------------|-----------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------|------------|--------------------|---|
| 199 | Legislation: | Commissioner of Customs & Excise Directive | | | | |
| | Number of copies required: | <table border="0"> <tr> <td data-bbox="632 800 1052 878">Computer environment</td> <td data-bbox="1052 800 1936 878">Nil</td> </tr> <tr> <td data-bbox="632 878 1052 943">Manual environment</td> <td data-bbox="1052 878 1936 943">4</td> </tr> </table> | Computer environment | Nil | Manual environment | 4 |
| Computer environment | Nil | | | | | |
| Manual environment | 4 | | | | | |
| | Supporting Documents: | Nil | | | | |
| | Duties / Taxes Payable: | Nil | | | | |
| | Special Provisions: | Qualifies for Motor Vehicles, which are to be cleared at an Inland Customs Office | | | | |

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| Permitted Extended Procedures: | 8100 |
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Procedure: Animal and Vegetable Fats and Oils and their cleavage products.

| APC | Description | Details/Requirement | | | | |
|-----------------------------|-----------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------|------------|---------------------------|----------|
| 303 | Legislation: | Section 75(1)(a) of the Customs and Excise Act, 1971 Schedule 3 Rebate Item 303 of the Customs Tariff Handbook | | | | |
| | Number of copies required: | <table> <tr> <td>Computer environment</td> <td>Nil</td> </tr> <tr> <td>Manual environment</td> <td>4</td> </tr> </table> | Computer environment | Nil | Manual environment | 4 |
| Computer environment | Nil | | | | | |
| Manual environment | 4 | | | | | |
| | Supporting Documents: | Nil | | | | |
| | Duties / Taxes Payable: | Value Added Tax | | | | |

| | |
|---------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Special Provisions: | <p>In Box 44 capture the Rebate Item Code in the format: 303.xx/xx.xx/xx.xx/xx such as 303.01/1511.90/01.06/62</p> <p>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.</p> |
| Permitted Extended Procedures: | 4000, 4051, 4052, 4071, 4072, 4077, 4200, 4300 |

| Procedure: Prepared foodstuffs; beverages, spirits and vinegar; tobacco and manufactured tobacco substitutes. | | | | | | |
|----------------------------------------------------------------------------------------------------------------------|-----------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------|------------|---------------------------|----------|
| APC | Description | Details/Requirements | | | | |
| 304 | Legislation: | <p>Section 75(1)(a) of the Customs and Excise Act, 1971</p> <p>Schedule 3 Rebate Item 303 of the Customs Tariff Handbook</p> | | | | |
| | Number of copies required: | <table border="0"> <tr> <td data-bbox="632 1247 1087 1284">Computer environment</td> <td data-bbox="1100 1247 1150 1284">Nil</td> </tr> <tr> <td data-bbox="632 1300 1087 1338">Manual environment</td> <td data-bbox="1205 1300 1226 1338">4</td> </tr> </table> | Computer environment | Nil | Manual environment | 4 |
| Computer environment | Nil | | | | | |
| Manual environment | 4 | | | | | |

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| Supporting Documents: | A rebate certificate issued by the Trade Promotion Department of the Ministry responsible for Commerce, Industry and Trade as may be applicable. The Certificate has to be acknowledged by the Commissioner of Customs and Excise prior to importation and clearance of goods. |
| Duties / Taxes Payable: | Customs Duties as specified under Rebate Item Codes 304.01/02.04/01.04/44; and 304.09/24.01/01.04/42. Value Added Tax |
| Special Provisions: | In Box 44 capture the Rebate Item Code in the format: 303.xx/xx.xx/xx.xx/xx such as 303.01/1511.90/01.06/62 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, 4072, 4077, 4200, 4300 |

Procedure: Mineral fuels; Mineral Oils and products of their distillation; bituminous substances and mineral waxes

| APC | Description | Details/requirements |
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| 305 | Legislation: | Section 75(1)(a) of the Customs and Excise Act, 1971 Schedule 3 Rebate item 305.02 of the Customs Tariff Handbook |

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| Number of copies required: | Computer environment Nil Manual environment 4 |
| Supporting Documents: | |
| Duties / Taxes Payable: | Customs Duties as specified under Rebate Item Code 305.02/2710.12/01.06/60 Value Added Tax |
| Special Provisions: | In Box 44 capture the Rebate Item Code in the format: 303.xx/xx.xx/xx.xx/xx such as 303.01/1511.90/01.06/62 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, 4072, 4077, 4200, 4300 |

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| Procedure: Products of the chemical and allied industries. | | |
| APC | Description | Details/requirements |

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|------------|---------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 306 | Legislation: | Section 75(1)(a) of the Customs and Excise Act, 1971 Schedule 3 Rebate item 306.00 of the Customs Tariff Handbook |
| | Number of copies required: | Computer environment 2 Manual environment 4 |
| | Supporting Documents: | A rebate certificate issued by the Trade Promotion Department of the Ministry responsible for Commerce, Industry and Trade as may be applicable. The Certificate must be acknowledged by the Commissioner of Customs and Excise prior to importation and clearance of goods. |
| | Duties / Taxes Payable: | Customs Duties as specified under Rebate Item Code 306.02/5208.21/01.06/63 Value Added Tax |
| | Special Provisions: | In Box 44 capture the Rebate Item Code in the format: 303.xx/xx.xx/xx.xx/xx such as 303.01/1511.90/01.06/62 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, 4072, 4077, 4200, 4300 |

Procedure: Plastics and articles thereof; rubber, synthetic rubber, factice and articles thereof.

Procedure: Raw hides and skins, leather, fur skins and articles thereof; saddler and harness travel goods, handbags and similar containers; articles of gut (excluding silkworm gut).

| APC | Description | Details/requirements |
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| 308 | Legislation: | Section 75(1)(a) of the Customs and Excise Act, 1971 Schedule 3 Rebate item 308.00 of the Customs Tariff Handbook |
| | Number of copies required: | Computer environment Nil Manual environment 4 |
| | Supporting Documents: | Nil. |
| | Duties / Taxes Payable: | Value Added Tax |
| | Special Provisions: | In Box 44 capture the Rebate Item Code in the format: 303.xx/xx. xx/xx.xx/xx such as 303.01/1511.90/01.06/62 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. |

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| Permitted Extended Procedures: | 4000, 4051, 4052, 4071, 4072, 4077, 4200, 4300 |
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| Procedure: Wood and articles of wood; wood charcoal; cork and articles of cork; manufacturers of straw, of esparto and of other plaiting materials; basket ware and wickerwork. | | |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------|----------------------------------------------------------------------------------------------------------------------|
| APC | Description | Details/requirements |
| 309 | Legislation: | Section 75(1)(a) of the Customs and Excise Act, 1971 Schedule 3 Rebate item 309.00 of the Customs Tariff Handbook |
| | Number of copies required: | Computer environment Nil Manual environment 4 |
| | Supporting Documents: | Nil |
| | Duties / Taxes Payable: | Value Added Tax |

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| Special Provisions: | <p>In Box 44 capture the Rebate Item Code in the format: 303.xx/xx. xx/xx.xx/xx such as 303.01/1511.90/01.06/62</p> <p>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.</p> |
| Permitted Extended Procedures: | 4000, 4051, 4052, 4071, 4072, 4077, 4200, 4300 |

| Procedure: Paper-making material; paper and paperboard and articles thereof. | | | | | | |
|-------------------------------------------------------------------------------------|-----------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------|------------|--------------------|----------|
| APC | Description | Details/Requirements | | | | |
| 310 | Legislation: | Section 75(1)(a) of the Customs and Excise Act, 1971 Schedule 3 Rebate item 310.00 of the Customs Tariff Handbook | | | | |
| | Number of copies required: | <table border="0"> <tr> <td data-bbox="632 1052 961 1089">Computer environment</td> <td data-bbox="1104 1052 1150 1089">Nil</td> </tr> <tr> <td data-bbox="632 1105 926 1143">Manual environment</td> <td data-bbox="1203 1105 1226 1143">4</td> </tr> </table> | Computer environment | Nil | Manual environment | 4 |
| Computer environment | Nil | | | | | |
| Manual environment | 4 | | | | | |
| | Supporting Documents: | <p>A rebate certificate issued by the Trade Promotion Department of the Ministry responsible for Commerce, Industry and Trade as may be applicable.</p> <p>The Certificate must be acknowledged by the Commissioner of Customs and Excise prior to importation and clearance of goods.</p> | | | | |

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| Duties / Taxes Payable: | Value Added Tax |
| Special Provisions: | In Box 44 capture the Rebate Item Code in the format: 303.xx/xx. xx/xx.xx/xx such as 303.01/1511.90/01.06/62 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, 4072, 4077, 4200, 4300 |

| Procedure: Textiles and textile articles excluding goods admissible under APCs 322; and 324 (Full Duty; Full Duty less 10%; 11%; 12% and 15%) | | |
|------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------|----------------------------------------------------------------------------------------------------------------------|
| APC | Description | Details/Requirements |
| 311 | Legislation: | Section 75(1)(a) of the Customs and Excise Act, 1971 Schedule 3 Rebate item 311.00 of the Customs Tariff Handbook |
| | Number of copies required: | Computer environment Nil Manual environment 4 |

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|---------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------|--|-----------------------|----------------------------------|--------------------------------|-------------------------|--------------------------------|-----------------------|----------------------------------|--------------------------------|--|
| Supporting Documents: | A rebate certificate issued by the Trade Promotion Department of the Ministry responsible for Commerce, Industry and Trade as may be applicable. The Certificate must be acknowledged by the Commissioner of Customs and Excise prior to importation and clearance of goods. | | | | | | | | | | | |
| Duties / Taxes Payable: | <p>Customs Duties as specified under Rebate Item Codes:</p> <table border="1" data-bbox="636 428 1896 670"> <tr> <td data-bbox="636 428 1058 509">311.03/55.09/04.04/42</td> <td data-bbox="1058 428 1478 509">311.12/5903.90/01.06/68 (15%)</td> <td data-bbox="1478 428 1896 509">311.17/54.07/01.04/48 (11%)</td> </tr> <tr> <td data-bbox="636 509 1058 591">311.10/5407.20/01.06/60</td> <td data-bbox="1058 509 1478 591">311.13/54.04/01.04/41 (12%)</td> <td data-bbox="1478 509 1896 591">311.25/54.07/02.04/47</td> </tr> <tr> <td data-bbox="636 591 1058 670">311.10/5704.90/01.06/63 (10%)</td> <td data-bbox="1058 591 1478 670">311.13/54.04/02.04/46 (12%)</td> <td data-bbox="1478 591 1896 670"></td> </tr> </table> <p>Value Added Tax</p> | | | 311.03/55.09/04.04/42 | 311.12/5903.90/01.06/68 (15%) | 311.17/54.07/01.04/48 (11%) | 311.10/5407.20/01.06/60 | 311.13/54.04/01.04/41 (12%) | 311.25/54.07/02.04/47 | 311.10/5704.90/01.06/63 (10%) | 311.13/54.04/02.04/46 (12%) | |
| 311.03/55.09/04.04/42 | 311.12/5903.90/01.06/68 (15%) | 311.17/54.07/01.04/48 (11%) | | | | | | | | | | |
| 311.10/5407.20/01.06/60 | 311.13/54.04/01.04/41 (12%) | 311.25/54.07/02.04/47 | | | | | | | | | | |
| 311.10/5704.90/01.06/63 (10%) | 311.13/54.04/02.04/46 (12%) | | | | | | | | | | | |
| Special Provisions: | <p>In Box 44 capture the Rebate Item Code in the format: 303.xx/xx.xx/xx.xx/xx such as 303.01/1511.90/01.06/62</p> <p>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.</p> | | | | | | | | | | | |
| Permitted Extended Procedures: | 4000, 4051, 4052, 4071, 4072, 4077, 4200, 4300, 4400 | | | | | | | | | | | |

Procedure: Footwear, headgear, umbrellas, sunshades, whips, riding-crops and parts thereof: Prepared feathers and articles made therewith; Artificial flowers; Articles of human hair.

| APC | Description | Details/Requirements |
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| 312 | Legislation: | Section 75(1)(a) of the Customs and Excise Act, 1971 Schedule 3 Rebate item 312.00 of the Customs Tariff Handbook |
| | Number of copies required: | Computer environment Nil Manual environment 4 |
| | Supporting Documents: | A rebate certificate issued by the Trade Promotion Department of the Ministry responsible for Commerce, Industry and Trade as may be applicable. The Certificate must be acknowledged by the Commissioner of Customs and Excise prior to importation and clearance of goods. |
| | Duties / Taxes Payable: | Customs Duties as specified under Rebate Item Codes: 312.02/59.07/01.04/46; 312.02/65.01/01.04/40 Value Added Tax |
| | Special Provisions: | In Box 44 capture the Rebate Item Code in the format: 303.xx/xx.xx/xx.xx/xx such as 303.01/1511.90/01.06/62 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, 4072, 4077, 4200, 4300 |

Procedure: Partial Rebate of Duty on articles of stone, of plaster, of cement, of asbestos, of mica and of similar material; ceramic products; glass and glassware in Rebate Item 313.06 (Full Duty less 16.5%).

| APC | Description | Details/Requirements | | | | | | | | | | | | | | |
|-------------------------|-----------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------|--|-------------------------|-------------------------|-----------------------|-------------------------|-----------------------|-----------------------|-------------------------|-----------------------|-----------------------|-------------------------|-----------------------|--|
| 313 | Legislation: | Section 75(1)(a) of the Customs and Excise Act, 1971 Schedule 3 Rebate item 313.00 of the Customs Tariff Handbook | | | | | | | | | | | | | | |
| | Number of copies required: | Computer environment | Nil | | | | | | | | | | | | | |
| | | Manual environment | 4 | | | | | | | | | | | | | |
| | Supporting Documents: | Nil | | | | | | | | | | | | | | |
| | Duties / Taxes Payable: | Customs Duties as specified under Rebate Item Codes: <table border="1" data-bbox="632 898 1959 1179"> <tbody> <tr> <td>313.06/6911.10/01.06/68</td> <td>313.06/6911.10/06.06/60</td> <td>313.06/69.12/04.04/46</td> </tr> <tr> <td>313.06/6911.10/03.06/67</td> <td>313.06/69.12/01.04/46</td> <td>313.06/69.12/05.04/44</td> </tr> <tr> <td>313.06/6911.10/04.06/61</td> <td>313.06/69.12/02.04/40</td> <td>313.06/69.12/06.04/49</td> </tr> <tr> <td>313.06/6911.10/05.06/66</td> <td>313.06/69.12/03.04/45</td> <td></td> </tr> </tbody> </table> | | | 313.06/6911.10/01.06/68 | 313.06/6911.10/06.06/60 | 313.06/69.12/04.04/46 | 313.06/6911.10/03.06/67 | 313.06/69.12/01.04/46 | 313.06/69.12/05.04/44 | 313.06/6911.10/04.06/61 | 313.06/69.12/02.04/40 | 313.06/69.12/06.04/49 | 313.06/6911.10/05.06/66 | 313.06/69.12/03.04/45 | |
| 313.06/6911.10/01.06/68 | 313.06/6911.10/06.06/60 | 313.06/69.12/04.04/46 | | | | | | | | | | | | | | |
| 313.06/6911.10/03.06/67 | 313.06/69.12/01.04/46 | 313.06/69.12/05.04/44 | | | | | | | | | | | | | | |
| 313.06/6911.10/04.06/61 | 313.06/69.12/02.04/40 | 313.06/69.12/06.04/49 | | | | | | | | | | | | | | |
| 313.06/6911.10/05.06/66 | 313.06/69.12/03.04/45 | | | | | | | | | | | | | | | |
| | | Value Added Tax | | | | | | | | | | | | | | |

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| Special Provisions: | In Box 44 capture the Rebate Item Code in the format: 303.xx/xx.xx/xx.xx/xx such as 303.01/1511.90/01.06/62 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, 4072, 4077, 4200, 4300 |

Procedure: Pearls, precious and semi-precious stones.

| APC | Description | Details / description |
|------------|-----------------------------------|----------------------------------------------------------------------------------------------------------------------|
| 314 | Legislation: | Section 75(1)(a) of the Customs and Excise Act, 1971 Schedule 3 Rebate item 314.00 of the Customs Tariff Handbook |
| | Number of copies required: | Computer environment Nil Manual environment 4 |
| | Supporting Documents: | Nil |
| | Duties / Taxes Payable: | Value Added Tax |

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| Special Provisions: | <p>In Box 44 capture the Rebate Item Code in the format: 303.xx/xx.xx/xx.xx/xx such as 303.01/1511.90/01.06/62</p> <p>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.</p> |
| Permitted Extended Procedures: | 4000, 4051, 4052, 4071, 4072, 4077, 4200, 4300 |

| Procedure: Base metal and articles of base metal. | | | | | | |
|----------------------------------------------------------|-----------------------------------|----------------------------------------------------------------------------------------------------------------------------------------|----------------------|------------|--------------------|----------|
| APC | Description | Details/Requirements | | | | |
| 315 | Legislation: | Section 75(1)(a) of the Customs and Excise Act, 1971 Schedule 3 Rebate item 315.00 of the Customs Tariff Handbook | | | | |
| | Number of copies required: | <table> <tr> <td>Computer environment</td> <td>Nil</td> </tr> <tr> <td>Manual environment</td> <td>4</td> </tr> </table> | Computer environment | Nil | Manual environment | 4 |
| Computer environment | Nil | | | | | |
| Manual environment | 4 | | | | | |
| | Supporting Documents: | Nil | | | | |

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| Duties / Taxes Payable: | Customs Duties as specified under Rebate Item Codes 315.12/3920.4/01.05/51; Value Added Tax |
| Special Provisions: | In Box 44 capture the Rebate Item Code in the format: 303.xx/xx.xx/xx.xx/xx such as 303.01/1511.90/01.06/62 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, 4072, 4077, 4200, 4300 |

| Procedure: Machinery and mechanical appliances; Electrical equipment; Parts thereof. | | |
|---------------------------------------------------------------------------------------------|-----------------------------------|----------------------------------------------------------------------------------------------------------------------|
| APC | Description | Details/Requirements |
| 316 | Legislation: | Section 75(1)(a) of the Customs and Excise Act, 1971 Schedule 3 Rebate item 316.00 of the Customs Tariff Handbook |
| | Number of copies required: | Computer environment Nil Manual environment 4 |

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| Supporting Documents: | A rebate certificate issued by the Trade Promotion Department of the Ministry responsible for Commerce, Industry and Trade as may be applicable. The Certificate must be acknowledged by the Commissioner of Customs and Excise prior to importation and clearance of goods. | | | | | | | | | | | | | |
| Duties / Taxes Payable: | <p>Customs Duties as specified under Rebate Item Codes:</p> <table border="1" data-bbox="676 443 1757 722"> <tr> <td data-bbox="676 443 1024 513">316.01/84.82/01.04/48</td> <td data-bbox="1024 443 1373 513">316.10/85.00/04.02/21</td> <td data-bbox="1373 443 1757 513">316.11/52.07/01.04/46</td> </tr> <tr> <td data-bbox="676 513 1024 583">316.04/85.03/02.04/41</td> <td data-bbox="1024 513 1373 583">316.10/85.00/05.02/26</td> <td data-bbox="1373 513 1757 583">316.17/85.29/02.04/42</td> </tr> <tr> <td data-bbox="676 583 1024 652">316.10/85.00/01.02/28</td> <td data-bbox="1024 583 1373 652">316.11/52.05/01.04/43</td> <td data-bbox="1373 583 1757 652">316.19/8538.90/02.06/60</td> </tr> <tr> <td data-bbox="676 652 1024 722">316.10/85.00/03.02/27</td> <td data-bbox="1024 652 1373 722">316.11/52.06/01.04/45</td> <td data-bbox="1373 652 1757 722"></td> </tr> </table> <p>Value Added Tax</p> | | 316.01/84.82/01.04/48 | 316.10/85.00/04.02/21 | 316.11/52.07/01.04/46 | 316.04/85.03/02.04/41 | 316.10/85.00/05.02/26 | 316.17/85.29/02.04/42 | 316.10/85.00/01.02/28 | 316.11/52.05/01.04/43 | 316.19/8538.90/02.06/60 | 316.10/85.00/03.02/27 | 316.11/52.06/01.04/45 | |
| 316.01/84.82/01.04/48 | 316.10/85.00/04.02/21 | 316.11/52.07/01.04/46 | | | | | | | | | | | | |
| 316.04/85.03/02.04/41 | 316.10/85.00/05.02/26 | 316.17/85.29/02.04/42 | | | | | | | | | | | | |
| 316.10/85.00/01.02/28 | 316.11/52.05/01.04/43 | 316.19/8538.90/02.06/60 | | | | | | | | | | | | |
| 316.10/85.00/03.02/27 | 316.11/52.06/01.04/45 | | | | | | | | | | | | | |
| Special Provisions: | <p>In Box 44 capture the Rebate Item Code in the format: 303.xx/xx. xx/xx.xx/xx such as 303.01/1511.90/01.06/62</p> <p>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.</p> | | | | | | | | | | | | | |
| Permitted Extended Procedures: | 4000, 4051, 4052, 4071, 4072, 4077, 4200, 4300 | | | | | | | | | | | | | |
| Procedure: Vehicles, Aircraft, Vessels and Associated Transport Equipment. | | | | | | | | | | | | | | |
| APC | Description | Details/Requirements | | | | | | | | | | | | |

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|-----|---------------------------------------|---------------------|
| 317 | Legislation: | (Not in use) |
| | Number of copies required: | (Not in use) |
| | Supporting Documents: | (Not in use) |
| | Duties / Taxes Payable: | (Not in use) |
| | Special Provisions: | (Not in use) |
| | Permitted Extended Procedures: | (Not in use) |

Procedure: Optical, Photographic, Cinematographic, Measuring, Checking, Precision, Medical and Surgical Instruments and Apparatus; Clocks and Watches; Musical Instruments; Sound Recorders or Reproducers; Television Image and Sound Recorders or Reproducers; Parts thereof.

| APC | Description | Details/Requirements |
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| 318 | Legislation: | Section 75(1)(a) of the Customs and Excise Act, 1971 Schedule 3 Rebate item 315.00 of the Customs Tariff Handbook |
| | Number of copies required: | Computer environment Nil Manual environment 4 |
| | Supporting Documents: | Nil |
| | Duties / Taxes Payable: | Value Added Tax |
| | Special Provisions: | In Box 44 capture the Rebate Item Code in the format: 303.xx/xx. xx/xx.xx/xx such as 303.01/1511.90/01.06/62 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, 4072, 4077, 4200, 4300 |

Procedure: Arms and Ammunition; Parts and Accessories thereof.

| APC | Description | Details/Requirements |
|-----|---------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 319 | Legislation: | Section 75(1)(a) of the Customs and Excise Act, 1971 Schedule 3 Rebate item 319.00 of the Customs Tariff Handbook |
| | Number of copies required: | Computer environment Nil Manual environment 4 |
| | Supporting Documents: | Nil |
| | Duties / Taxes Payable: | Value Added Tax |
| | Special Provisions: | In Box 44 capture the Rebate Item Code in the format: 303.xx/xx. xx/xx.xx/xx such as 303.01/1511.90/01.06/62 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, 4072, 4077, 4200, 4300 |

Procedure: Miscellaneous Manufactured Articles.

| APC | Description | Details/Requirements |
|------------|-----------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 320 | Legislation: | Section 75(1)(a) of the Customs and Excise Act, 1971 Schedule 3 Rebate item 320.00 of the Customs Tariff Handbook |
| | Number of copies required: | Computer environment Nil Manual environment 4 |
| | Supporting Documents: | A rebate certificate issued by the Trade Promotion Department of the Ministry responsible for Commerce, Industry and Trade as may be applicable. The Certificate must be acknowledged by the Commissioner of Customs and Excise prior to importation and clearance of goods. |

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| Duties / Taxes Payable: | Customs Duties as specified under Rebate Item Codes: | |
| | 320.03/54.04/01.04/42 | 320.07/54.05/01.04/46 |
| | 320.03/5801.10/01.06/66 | 320.12/54.07/01.04/48 |
| | 320.05/39.04/01.04/49 | 320.12/58.11/01.04/49 |
| | 320.07/54.04/01.04/41 | |
| | Value Added Tax | |
| Special Provisions: | <p>In Box 44 capture the Rebate Item Code in the format: 303.xx/xx. xx/xx.xx/xx such as 303.01/1511.90/01.06/62</p> <p>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.</p> | |
| Permitted Extended Procedures: | 4000, 4051, 4052, 4071, 4072, 4077, 4200, 4300 | |
| Procedure: General Rebates under Rebate Item 321.00 | | |
| APC | Description | Details/Requirements |
| 321 | Legislation: | Section 75(1)(a) of the Customs and Excise Act, 1971 Schedule 3 Rebate item 321.00 of the Customs Tariff Handbook |

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| Number of copies required: | Computer environment Nil Manual environment 4 |
| Supporting Documents: | Nil |
| Duties / Taxes Payable: | Value Added Tax |
| Special Provisions: | In Box 44 capture the Rebate Item Code in the format: 303.xx/xx. xx/xx.xx/xx such as 303.01/1511.90/01.06/62 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, 4072, 4077, 4200, 4300 |

Procedure: Partial Rebate of Duty on Textiles and textile articles excluding goods admissible under APCs 311 and 324 (Full Duty less 12% and 15%)

| APC | Description | Details/Requirements |
|------------|---------------------|----------------------------------------------------------------------------------------------------------------------|
| 322 | Legislation: | Section 75(1)(a) of the Customs and Excise Act, 1971 Schedule 3 Rebate item 311.00 of the Customs Tariff Handbook |

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| Number of copies required: | <p>Computer environment Nil</p> <p>Manual environment 4</p> |
| Supporting Documents: | <p>A rebate certificate issued by the Trade Promotion Department of the Ministry responsible for Commerce, Industry and Trade as may be applicable.</p> <p>The Certificate must be acknowledged by the Commissioner of Customs and Excise prior to importation and clearance of goods.</p> |
| Duties / Taxes Payable: | <p>Customs Duties as specified under Rebate Item Codes:</p> <p>311.03/55.09/04.04/42</p> <p>311.10/5407.20/01.06/60</p> <p>Value Added Tax</p> |
| Special Provisions: | <p>In Box 44 capture the Rebate Item Code in the format:</p> <p>303.xx/xx. xx/xx.xx/xx such as 303.01/1511.90/01.06/62</p> <p>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.</p> |
| Permitted Extended Procedures: | <p>4000, 4051, 4052, 4071, 4072, 4077, 4200, 4300</p> |

Procedure: Partial Rebate of Duty on Textiles and textile articles excluding goods admissible under APCs 311; and 322 (Full Duty less the greater of 25% or 23c/sqm)

| APC | Description | Details/Requirements |
|-----|---------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 324 | Legislation: | Section 75(1)(a) of the Customs and Excise Act, 1971 Schedule 3 Rebate item 311.00 of the Customs Tariff Handbook |
| | Number of copies required: | Computer environment Nil Manual environment 4 |
| | Supporting Documents: | A rebate certificate issued by the Trade Promotion Department of the Ministry responsible for Commerce, Industry and Trade as may be applicable. The Certificate must be acknowledged by the Commissioner of Customs and Excise prior to importation and clearance of goods. |
| | Duties / Taxes Payable: | Customs Duties as specified under Rebate Item Codes 311.12/54.07/03.04/48 Value Added Tax |
| | Special Provisions: | In Box 44 capture the Rebate Item Code in the format: 303.xx/xx. xx/xx.xx/xx such as 303.01/1511.90/01.06/62 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, 4072, 4077, 4200, 4300 |

Procedure: Prepared Foodstuffs; Beverages, Spirits and Vinegar; Tobacco and Manufactured Tobacco Substitutes.

| APC | Description | Details/Requirements |
|-----|---------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 334 | Legislation: | Section 75(1)(a) of the Customs and Excise Act, 1971 Schedule 3 Rebate item 334.01 of the Customs Tariff Handbook Section 24(4) / Second Schedule of the VAT Act, 2011 |
| | Number of copies required: | Computer environment Nil Manual environment 4 |
| | Supporting Documents: | Nil |
| | Duties / Taxes Payable: | Value Added Tax |
| | Special Provisions: | In Box 44 capture the Rebate Item Code in the format: 303.xx/xx. xx/xx.xx/xx such as 303.01/1511.90/01.06/62 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, 4072, 4077, 4200, 4300 |

Procedure: Articles of Stone, of Plaster, of Cement, of Asbestos, of Mica and Similar Material; Ceramic Products; Glass and Glassware.

| APC | Description | Details/Requirements |
|-----|---------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 343 | Legislation: | Section 75(1)(a) of the Customs and Excise Act, 1971 Schedule 3 Rebate item 343.00 of the Customs Tariff Handbook |
| | Number of copies required: | Computer environment Nil Manual environment 4 |
| | Supporting Documents: | Nil |
| | Duties / Taxes Payable: | Value Added Tax |
| | Special Provisions: | In Box 44 capture the Rebate Item Code in the format: 303.xx/xx. xx/xx.xx/xx such as 303.01/1511.90/01.06/62 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, 4072, 4077, 4200, 4300 |

Procedure: Optical, Photographic, Cinematographic, Measuring, Checking, Precision, Medical or Surgical Instruments.

| | | |
|------------|---------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| APC | Description | Section 75(1)(a) of the Customs and Excise Act, 1971 Schedule 3 Rebate item 343.00 of the Customs Tariff Handbook |
| 390 | Legislation: | Computer environment Nil Manual environment 4 |
| | Number of copies required: | |
| | Supporting Documents: | Nil |
| | Duties / Taxes Payable: | Value Added Tax |
| | Special Provisions: | In Box 44 capture the Rebate Item Code in the format: 303.xx/xx. xx/xx.xx/xx such as 303.01/1511.90/01.06/62 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, 4072, 4074, 4077, 4200, 4300 |

Procedure: Miscellaneous Manufactured Articles.

| APC | Description | Details/Requirements | | | | |
|----------------------|---------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------|------------|--------------------|----------|
| 392 | Legislation: | Section 75(1)(a) of the Customs and Excise Act, 1971 Schedule 3 Rebate item 392.00 of the Customs Tariff Handbook | | | | |
| | Number of copies required: | <table border="0"> <tr> <td>Computer environment</td> <td>Nil</td> </tr> <tr> <td>Manual environment</td> <td>4</td> </tr> </table> | Computer environment | Nil | Manual environment | 4 |
| Computer environment | Nil | | | | | |
| Manual environment | 4 | | | | | |
| | Supporting Documents: | Nil | | | | |
| | Duties / Taxes Payable: | Value Added Tax | | | | |
| | Special Provisions: | <p>In Box 44 capture the Rebate Item Code in the format: 303.xx/xx. xx/xx.xx/xx such as 303.01/1511.90/01.06/62</p> <p>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.</p> | | | | |
| | Permitted Extended Procedures: | 4000, 4051, 4052, 4071, 4072, 4077, 4200, 4300 | | | | |

Procedure: Rebate of Duty on goods for the Head of State – King and *iNgwenyama*, and Queen Mother *iNdllovukazi*

| APC | Description | Details/Requirements | | | | |
|----------------------|-----------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------|------------|--------------------|----------|
| 401 | Legislation: | Section 75(1)(b) of the Customs and Excise Act, 1971 Schedule 4 Rebate item 406.01, 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: | <table border="0"> <tr> <td data-bbox="630 841 961 873">Computer environment</td> <td data-bbox="1104 841 1150 873">Nil</td> </tr> <tr> <td data-bbox="630 894 926 927">Manual environment</td> <td data-bbox="1203 894 1226 927">4</td> </tr> </table> | Computer environment | Nil | Manual environment | 4 |
| Computer environment | Nil | | | | | |
| Manual environment | 4 | | | | | |
| | Supporting Documents: | Nil | | | | |
| | Duties / Taxes Payable: | Nil | | | | |

| | |
|---------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Special Provisions: | <p>Scan and attach:</p> <p>Letter issued and signed only by the Chief Officer in the King's Office.</p> <p>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.</p> <p>The Letter or Certificate must be acknowledged by the Commissioner of Customs and Excise prior to its use in the clearance of goods.</p> |
| Permitted Extended Procedures: | 4000, 4051, 4052, 4071, 4072, 4077, 4200, 4300 |

Procedure: Importations by International Organizations for use by the War Graves Commission.

| APC | Description | Details/Requirements | | | | |
|-----------------------------|-----------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------|------------|---------------------------|----------|
| 403 | Legislation: | <p>Section 75(1)(b) of the Customs and Excise Act, 1971</p> <p>Schedule 4 Rebate item 403.01 of the Customs Tariff Handbook</p> <p>Section 20 of the VAT Act, 2011</p> <p>Section 23(2) of the VAT Regulations, 2012</p> | | | | |
| | Number of copies required: | <table border="0"> <tr> <td data-bbox="646 1198 1178 1235">Computer environment</td> <td data-bbox="1178 1198 1318 1235">Nil</td> </tr> <tr> <td data-bbox="646 1247 1178 1284">Manual environment</td> <td data-bbox="1178 1247 1318 1284">4</td> </tr> </table> | Computer environment | Nil | Manual environment | 4 |
| Computer environment | Nil | | | | | |
| Manual environment | 4 | | | | | |

| | |
|---------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Supporting Documents: | Nil |
| Duties / Taxes Payable: | Nil |
| Special Provisions: | <p>In Box 44 capture the Rebate Item Code in the format: 405.xx/xx. xx/xx.xx/xx such as 405.04/00.00/01.00/42</p> <p>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.</p> |
| Permitted Extended Procedures: | 4000, 4051, 4052, 4053, 4054, 4055, 4071, 4072, 4077, 4200, 4300, 6000 |

Procedure: Partial Rebates for the Importation of Goods under Temporary Rebates in Rebate Item 460.25 (Full Duty less 14.6%; 24.2%; and 119.4%) as listed in the Special Provisions below

| APC | Description | Details/Requirements |
|------------|--------------------|-----------------------------|
|------------|--------------------|-----------------------------|

| | | | | | | | | | | | | |
|---------------------------------------|-------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------|--|-------------------------|-----------------------|-------------------------|-------------------------|-----------------------|-------------------------|-------------------------|-------------------------|
| 404 | Legislation: | Section 75(1)(a) of the Customs and Excise Act, 1971 Schedule 4 Rebate Item Code 460.25 of the Customs Tariff Handbook Section 3 of the Value Added Tax, 2011 | | | | | | | | | | |
| | Number of copies required: | Computer environment | Nil | | | | | | | | | |
| | | Manual environment | 4 | | | | | | | | | |
| | Supporting Documents: | A rebate certificate issued by the Authorized Government Agency as may be applicable. The Certificate must be acknowledged by the Commissioner of Customs and Excise prior to importation and clearance of goods. | | | | | | | | | | |
| | Duties / Taxes Payable: | Customs Duties as prescribed in the Rebate Item Codes listed below Value Added Tax | | | | | | | | | | |
| | Special Provisions: | <p>Rebate Item Codes covered by this APC are:</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="text-align: center;">460.25/2204.10/01.06/25</td> <td style="text-align: center;">460.25/22.06/01.04/43</td> <td style="text-align: center;">460.25/2208.60/01.06/67</td> </tr> <tr> <td style="text-align: center;">460.25/2204.21/01.06/60</td> <td style="text-align: center;">460.25/22.07/01.04/46</td> <td style="text-align: center;">460.25/2208.70/01.06/64</td> </tr> <tr> <td style="text-align: center;">460.25/2205.10/01.06/61</td> <td style="text-align: center;">460.25/2208.40/03.06/61</td> <td style="text-align: center;">460.25/2208.90/01.06/69</td> </tr> </table> <p>In Box 44 capture a specific Rebate Item Code from the list above in the format 405.xx/xx.xx/xx.xx/xx</p> <p>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.</p> | | | 460.25/2204.10/01.06/25 | 460.25/22.06/01.04/43 | 460.25/2208.60/01.06/67 | 460.25/2204.21/01.06/60 | 460.25/22.07/01.04/46 | 460.25/2208.70/01.06/64 | 460.25/2205.10/01.06/61 | 460.25/2208.40/03.06/61 |
| 460.25/2204.10/01.06/25 | 460.25/22.06/01.04/43 | 460.25/2208.60/01.06/67 | | | | | | | | | | |
| 460.25/2204.21/01.06/60 | 460.25/22.07/01.04/46 | 460.25/2208.70/01.06/64 | | | | | | | | | | |
| 460.25/2205.10/01.06/61 | 460.25/2208.40/03.06/61 | 460.25/2208.90/01.06/69 | | | | | | | | | | |
| Permitted Extended Procedures: | 4000, 4052, 4054, 4071, 4077, 4200, 4300, | | | | | | | | | | | |

Procedure: Goods for Cultural, Educational, Religious, Charitable, Welfare or Youth Organizations or Purposes.

| APC | Description | Details / Requirements | | | | |
|-----------------------------|----------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------|------------|---------------------------|----------|
| 405 | Legislation | <p>Section 75(1)(b) of the Customs and Excise Act, 1971</p> <p>Schedule 4 Rebate item 405.04 of the Customs Tariff Handbook</p> <p>Section 19(1) and First Schedule of the VAT Act as read with Regulation 14(5) of VAT Regulations.</p> <p>Section 20 of the VAT Act, 2011</p> <p>Section 23(2) of the VAT Regulations, 2012</p> | | | | |
| | Number of copies Required | <table border="0"> <tr> <td>Computer environment</td> <td>Nil</td> </tr> <tr> <td>Manual environment</td> <td>4</td> </tr> </table> | Computer environment | Nil | Manual environment | 4 |
| Computer environment | Nil | | | | | |
| Manual environment | 4 | | | | | |
| | Supporting Documents | <p>Scan and attach:</p> <p>Letter of approval from the Commissioner General issued prior to importation of goods as may be applicable.</p> <p>A rebate certificate issued by the Trade Promotion Department of the Ministry responsible for Commerce, Industry and Trade as may be applicable.</p> <p>The Trade Promotion Department Certificate must be acknowledged by the Commissioner of Customs and Excise prior to its use in the clearance of goods.</p> | | | | |
| | Duties / Taxes Payable | Nil | | | | |

| | |
|--------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Special Provisions | <p>In Box 44 capture the Rebate Item Code in the format: 405.xx/xx. xx/xx.xx/xx such as 405.04/00.00/01.00/42</p> <p>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.</p> |
| Permitted Extended Procedures | 4000, 4051, 4052, 4053, 4054, 4055, 4071, 4072, 4077, 4200, 4300, 6000 |

Procedure: Goods for Diplomatic and other Foreign Representatives including Consular Representatives.

| APC | Description | Details/Requirements | | | | |
|-----------------------------|-----------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------|------------|---------------------------|----------|
| 406 | Legislation: | <p>Section 75(1)(b) of the Customs and Excise Act, 1971</p> <p>Schedule 4 Rebate item 406.01, 406.02, 406.03, 406.05, 406.06 and 406.07 of the Customs Tariff Handbook</p> <p>Section 20 of the VAT Act, 2011</p> <p>Section 23(2) of the VAT Regulations, 2012</p> | | | | |
| | Number of copies required: | <table> <tr> <td>Computer environment</td> <td>Nil</td> </tr> <tr> <td>Manual environment</td> <td>4</td> </tr> </table> | Computer environment | Nil | Manual environment | 4 |
| Computer environment | Nil | | | | | |
| Manual environment | 4 | | | | | |

| | | |
|--------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------|
| Supporting Documents: | <p>Scan and attach:</p> <p>Letter issued and signed only by the Chief Officer in the King's Office.</p> <p>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.</p> <p>The Letter or Certificate must be acknowledged by the Commissioner of Customs and Excise prior to its use in the clearance of goods.</p> | |
| Duties / Taxes Payable: | Nil | |
| Special Provisions: | <p>Designed to cater for Rebate Item Codes in 406.00 and 408.03 In Box 44 capture the Rebate Item Code in the format:</p> <p>405.xx/xx. xx/xx.xx/xx such as 405.04/00.00/01.00/42</p> <p>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.</p> | |
| Permitted Extended Procedures: | 4000, 4051, 4052, 4053, 4054, 4055, 4071, 4072, 4077, 4200, 4300, 6000 | |
| Procedure: Personal Effects, excluding motor vehicles, being Imported by Immigrants for their Personal Use. | | |
| APC | Description | Details/Requirements |

| | | |
|------------|---------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 407 | Legislation: | Section 75(1)(b) of the Customs and 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 environment Nil Manual environment 4 |
| | Supporting Documents: | Scan and Attach: Form CE101 completed by the person claiming the concession. The Form CE101 must be approved by the Commissioner of Customs and Excise prior to its use during clearance of goods, where applicable. |
| | Duties / Taxes Payable: | Nil |
| | Special Provisions: | In Box 44 capture the Rebate Item Code in the format: 405.xx/xx. xx/xx.xx/xx such as 405.04/00.00/01.00/42 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, 4077, 4200, 4300, 6000 |

Procedure: Importation of Cups, Medals and Other Trophies.

| APC | Description | Details/Requirements | | | | |
|-----------------------------|---------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------|------------|---------------------------|----------|
| 408 | Legislation: | Section 75(1)(b) of the Customs and Excise Act, 1971 Schedule 4 Rebate items 407.04 and 407.06 of the Customs Tariff Handbook Section 3 of the VAT Act, 2011 | | | | |
| | Number of copies required: | <table border="0"> <tr> <td>Computer environment</td> <td style="text-align: center;">Nil</td> </tr> <tr> <td>Manual environment</td> <td style="text-align: center;">4</td> </tr> </table> | Computer environment | Nil | Manual environment | 4 |
| Computer environment | Nil | | | | | |
| Manual environment | 4 | | | | | |
| | Supporting Documents: | Nil | | | | |
| | Duties / Taxes Payable: | Value Added Tax | | | | |
| | Special Provisions: | <p>Excludes Rebate Item Code 408.03 that has been catered for under APC 406 In Box 44 capture the Rebate Item Code in the format: 405.xx/xx. xx/xx.xx/xx such as 405.04/00.00/01.00/42</p> <p>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.</p> | | | | |
| | Permitted Extended Procedures: | 4000, 4051, 4052, 4054, 4071, 4077, 4200, 4300, 6000 | | | | |

Procedure: Re-Importation of Goods.

| APC | Description | Details/Requirements | | | | |
|-----------------------------|-----------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------|------------|---------------------------|----------|
| 409 | Legislation: | Section 75(1)(a) of the Customs and Excise Act, 1971 Schedule 4 of the Customs Tariff Handbook Section 3 of the Value Added Tax, 2011 | | | | |
| | Number of copies required: | <table border="0"> <tr> <td>Computer environment</td> <td>Nil</td> </tr> <tr> <td>Manual environment</td> <td>4</td> </tr> </table> | Computer environment | Nil | Manual environment | 4 |
| Computer environment | Nil | | | | | |
| Manual environment | 4 | | | | | |
| | Supporting Documents: | The importer must submit documentary proof of temporary export of goods. | | | | |
| | Duties / Taxes Payable: | Value Added Tax | | | | |
| | Special Provisions: | <p>In Box 44 capture the Rebate Item Code in the format: 405.xx/xx. xx/xx.xx/xx such as 405.04/00.00/01.00/42</p> <p>The identifying particulars of the bill of entry on which the goods were temporarily exported from Eswatini must be shown in Box 40 of the SAD 500.</p> | | | | |

| | |
|---------------------------------------|------------------------------------------------|
| Permitted Extended Procedures: | 6000, 6021, 6022, 6023, 6024, 6025, 6026, 6027 |
|---------------------------------------|------------------------------------------------|

| Procedure: Goods for Industrial or Commercial Purposes. | | | | | | |
|----------------------------------------------------------------|-----------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------|------------|---------------------------|----------|
| APC | Description | Details/Requirements | | | | |
| 410 | Legislation: | Section 75(1)(a) of the Customs and Excise Act, 1971 Schedule 4 Rebate item 410.00 of the Customs Tariff Handbook Section 3 of the Value Added Tax, 2011 | | | | |
| | Number of copies required: | <table> <tr> <td>Computer environment</td> <td>Nil</td> </tr> <tr> <td>Manual environment</td> <td>4</td> </tr> </table> | Computer environment | Nil | Manual environment | 4 |
| Computer environment | Nil | | | | | |
| Manual environment | 4 | | | | | |
| | Supporting Documents: | Scan and Attach: Rebate Letter of Approval from the Commissioner of Customs and Excise | | | | |
| | Duties / Taxes Payable: | Value Added Tax | | | | |

| | |
|---------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Special Provisions: | In Box 44 capture the Rebate Item Code in the format: 405.xx/xx. xx/xx.xx/xx such as 405.04/00.00/01.00/42 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, 4052, 4071, 4077, 4200, 4300, 6000, 6023 |

| Procedure: Miscellaneous Rebates listed in Schedule 4 Rebate Item 411.00 | | | | | | |
|---------------------------------------------------------------------------------|-----------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------|------------|---------------------------|----------|
| APC | Description | Details/Requirements | | | | |
| 411 | Legislation: | Section 75(1)(a) of the Customs and Excise Act, 1971 Schedule 4 Rebate item 411.00 of the Customs Tariff Handbook Section 3 of the Value Added Tax, 2011 | | | | |
| | Number of copies required: | <table border="0"> <tr> <td>Computer environment</td> <td>Nil</td> </tr> <tr> <td>Manual environment</td> <td>4</td> </tr> </table> | Computer environment | Nil | Manual environment | 4 |
| Computer environment | Nil | | | | | |
| Manual environment | 4 | | | | | |
| | Supporting Documents: | Nil | | | | |

| | |
|---------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Duties / Taxes Payable: | Value Added Tax In the case of motor vehicles of HS Heading 87.03 Customs Duty will be charged at 20% |
| Special Provisions: | In Box 44 capture the Rebate Item Code in the format: 405.xx/xx. xx/xx.xx/xx such as 411.00/38.24/01.04/40 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, 4053, 4055, 4071, 4077, 4200, 4300, 6000, 6023 |

Procedure: General Rebates listed in Schedule 4 Rebate Item 412.00 (VAT **not** Exempted)

| APC | Description | Details/Requirements | | | | |
|-----------------------------|-----------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------|------------|---------------------------|----------|
| 412 | Legislation: | Section 75(1)(a) of the Customs and Excise Act, 1971 Schedule 4 Rebate item 412.00 of the Customs Tariff Handbook Section 20 of the Value Added Tax, 2011 Section 23(2) of the Value Added Tax Regulations, 2012 | | | | |
| | Number of copies required: | <table> <tr> <td>Computer environment</td> <td>Nil</td> </tr> <tr> <td>Manual environment</td> <td>4</td> </tr> </table> | Computer environment | Nil | Manual environment | 4 |
| Computer environment | Nil | | | | | |
| Manual environment | 4 | | | | | |

| | | |
|----------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------|
| Supporting Documents: | <p>A rebate certificate issued by the Trade Promotion Department of the Ministry responsible for Commerce, Industry and Trade as may be applicable.</p> <p>The Certificate must be acknowledged by the Commissioner of Customs and Excise prior to importation and clearance of goods.</p> | |
| Duties / Taxes Payable: | Value Added Tax | |
| Special Provisions: | <p>Refer to APC 426 where VAT is also exempted.</p> <p>In Box 44 capture the Rebate Item Code in the format: 405.xx/xx. xx/xx.xx/xx being those listed in Rebate Item: 412.01; 412.02; 412.05; 412.06; 412.08; 412.09; 412.13; 412.14; 412.16; 412.17; 412.21; 412.22; 412.23. 412.27; 412.28</p> <p>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.</p> | |
| Permitted Extended Procedures: | 4000, 4052, 4071, 4077, 4200, 4300, 6000, 6023 | |
| Procedure: Importation of Goods for consumption or use at an international sporting event approved by the Minister. | | |
| APC | Description | Details/Requirements |

| | | | | | | |
|---------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------|------------|---------------------------|----------|
| 414 | Legislation: | Section 75(1)(a) of the Customs and Excise Act, 1971 Schedule 4 of the Customs Tariff Handbook Section 3 of the Value Added Tax, 2011 | | | | |
| | Number of copies required: | <table> <tr> <td>Computer environment</td> <td>Nil</td> </tr> <tr> <td>Manual environment</td> <td>4</td> </tr> </table> | Computer environment | Nil | Manual environment | 4 |
| | Computer environment | Nil | | | | |
| | Manual environment | 4 | | | | |
| | Supporting Documents: | A rebate certificate issued by the Minister as may be applicable. The Certificate must be acknowledged by the Commissioner of Customs and Excise prior to importation and clearance of goods. | | | | |
| | Duties / Taxes Payable: | Value Added Tax | | | | |
| Special Provisions: | In Box 44 capture the Rebate Item Code in the format: 405.xx/xx. xx/xx.xx/xx such as 414.01/00.00/01.00/00 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, 4052, 4071, 4077, 4200, 4300, 6000, 6023 | | | | | |

Procedure: Partial Rebates for the Importation of Goods under Temporary Rebates in Rebate Item 460.25 (Full Duty less 24.2%) as listed in the Special Provisions below

| APC | Description | Details/Requirements | | | | |
|-----------------------------|-----------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------|------------|---------------------------|----------|
| 415 | Legislation: | Section 75(1)(a) of the Customs and Excise Act, 1971 Schedule 4 Rebate Item Code 460.25 of the Customs Tariff Handbook Section 3 of the Value Added Tax, 2011 | | | | |
| | Number of copies required: | <table border="0"> <tr> <td data-bbox="579 667 1045 703">Computer environment</td> <td data-bbox="1054 667 1100 703">Nil</td> </tr> <tr> <td data-bbox="579 721 1045 756">Manual environment</td> <td data-bbox="1150 721 1176 756">4</td> </tr> </table> | Computer environment | Nil | Manual environment | 4 |
| Computer environment | Nil | | | | | |
| Manual environment | 4 | | | | | |
| | Supporting Documents: | A rebate certificate issued by the Authorized Government Agency as may be applicable. The Certificate must be acknowledged by the Commissioner of Customs and Excise prior to importation and clearance of goods. | | | | |
| | Duties / Taxes Payable: | Customs Duties as prescribed in the Rebate Item Codes listed below Value Added Tax | | | | |

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|---------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------|
| Special Provisions: | Rebate Item Codes covered by this APC are: | |
| | 460.25/2208.20/02.06/62 | 460.25/2208.40/02.06/67 |
| | 460.25/2208.30/02.06/60 | 460.25/2208.50/02.06/64 |
| | In Box 44 capture a specific Rebate Item Code from the list above in the format 460.25/2208.20/02.06/62 | |
| | 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, 4052, 4071, 4077, 4200, 4300, 6000, 6023 | |

Procedure: Partial Rebates for the Importation of Goods under Temporary Rebates in Rebate Item 460.07; 460.10; 460.16; and 460.25 (Full Duty less 11c/kg; 5%; 7.5%; and 13.8%) as listed in the Special Provisions below

| APC | Description | Details/Requirements | | | | |
|-----------------------------|-----------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------|-----|---------------------------|---|
| 416 | Legislation: | Section 75(1)(a) of the Customs and Excise Act, 1971 Schedule 4 Rebate Item Code 460.25 of the Customs Tariff Handbook Section 3 of the Value Added Tax, 2011 | | | | |
| | Number of copies required: | <table> <tr> <td>Computer environment</td> <td>Nil</td> </tr> <tr> <td>Manual environment</td> <td>4</td> </tr> </table> | Computer environment | Nil | Manual environment | 4 |
| Computer environment | Nil | | | | | |
| Manual environment | 4 | | | | | |

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|---------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------|--|-----------------------|-----------------------|-------------------------|-----------------------|-------------------------|-------------------------|-----------------------|-------------------------|--|
| Supporting Documents: | A rebate certificate issued by the Authorized Government Agency as may be applicable. The Certificate must be acknowledged by the Commissioner of Customs and Excise prior to importation and clearance of goods. | | | | | | | | | | | |
| Duties / Taxes Payable: | Customs Duties as prescribed in the Rebate Item Codes listed below Value Added Tax | | | | | | | | | | | |
| Special Provisions: | <p>Rebate Item Codes covered by this APC are:</p> <table border="1"> <tr> <td>460.07/40.02/01.04/43</td> <td>460.16/85.36/01.04/44</td> <td>460.25/0202.10/01.06/67</td> </tr> <tr> <td>460.10/48.11/02.04/47</td> <td>460.25/0201.10/01.06/67</td> <td>460.25/0202.20/01.06.64</td> </tr> <tr> <td>460.16/85.36/01.04/44</td> <td>460.25/0201.20/01.06/68</td> <td></td> </tr> </table> <p>In Box 44 capture a specific Rebate Item Code from the list above in the format 460.25/2208.20/02.06/62</p> <p>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.</p> | | | 460.07/40.02/01.04/43 | 460.16/85.36/01.04/44 | 460.25/0202.10/01.06/67 | 460.10/48.11/02.04/47 | 460.25/0201.10/01.06/67 | 460.25/0202.20/01.06.64 | 460.16/85.36/01.04/44 | 460.25/0201.20/01.06/68 | |
| 460.07/40.02/01.04/43 | 460.16/85.36/01.04/44 | 460.25/0202.10/01.06/67 | | | | | | | | | | |
| 460.10/48.11/02.04/47 | 460.25/0201.10/01.06/67 | 460.25/0202.20/01.06.64 | | | | | | | | | | |
| 460.16/85.36/01.04/44 | 460.25/0201.20/01.06/68 | | | | | | | | | | | |
| Permitted Extended Procedures: | 4000, 4052, 4071, 4077, 4200, 4300, | | | | | | | | | | | |

Procedure: Partial Rebates for the Importation of Goods under Temporary Rebates in Rebate Item 460.25 (Full Duty less 13.2%; 16.4%; 19%; and 32%) as listed in the Special Provisions below

| APC | Description | Details/Requirements |
|------------|--------------------|-----------------------------|
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|---------------------------------------|-------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------|--|--|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|
| 417 | Legislation: | Section 75(1)(a) of the Customs and Excise Act, 1971 Schedule 4 Rebate Item Code 460.25 of the Customs Tariff Handbook Section 3 of the Value Added Tax, 2011 | | | | | | | | | | | | | | |
| | Number of copies required: | Computer environment | Nil | | | | | | | | | | | | | |
| | | Manual environment | 4 | | | | | | | | | | | | | |
| | Supporting Documents: | A rebate certificate issued by the Authorized Government Agency as may be applicable. The Certificate must be acknowledged by the Commissioner of Customs and Excise prior to importation and clearance of goods. | | | | | | | | | | | | | | |
| | Duties / Taxes Payable: | Customs Duties as prescribed in the Rebate Item Codes listed below Value Added Tax | | | | | | | | | | | | | | |
| | Special Provisions: | <p>Rebate Item Codes covered by this APC are:</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="text-align: center;">460.25/0201.30/01.06/65</td> <td style="text-align: center;">460.25/0204.21/01.06/65</td> <td style="text-align: center;">460.25/0204.30/01.06/64</td> <td style="text-align: center;">460.25/0204.43/01.06/66</td> </tr> <tr> <td style="text-align: center;">460.25/0202.30/01.06/61</td> <td style="text-align: center;">460.25/0204.22/01.06/63</td> <td style="text-align: center;">460.25/0204.41/01.06/63</td> <td style="text-align: center;">460.25/0204.50/01.06/69</td> </tr> <tr> <td style="text-align: center;">460.25/0204.10/01.06/64</td> <td style="text-align: center;">460.25/0204.23/01.06/61</td> <td style="text-align: center;">460.25/0204.42/01.06/68</td> <td style="text-align: center;">460.25/04.06/01.04/41</td> </tr> </table> <p>In Box 44 capture a specific Rebate Item Code from the list above in the format 460.25/2208.20/02.06/62 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.</p> | | | | 460.25/0201.30/01.06/65 | 460.25/0204.21/01.06/65 | 460.25/0204.30/01.06/64 | 460.25/0204.43/01.06/66 | 460.25/0202.30/01.06/61 | 460.25/0204.22/01.06/63 | 460.25/0204.41/01.06/63 | 460.25/0204.50/01.06/69 | 460.25/0204.10/01.06/64 | 460.25/0204.23/01.06/61 | 460.25/0204.42/01.06/68 |
| 460.25/0201.30/01.06/65 | 460.25/0204.21/01.06/65 | 460.25/0204.30/01.06/64 | 460.25/0204.43/01.06/66 | | | | | | | | | | | | | |
| 460.25/0202.30/01.06/61 | 460.25/0204.22/01.06/63 | 460.25/0204.41/01.06/63 | 460.25/0204.50/01.06/69 | | | | | | | | | | | | | |
| 460.25/0204.10/01.06/64 | 460.25/0204.23/01.06/61 | 460.25/0204.42/01.06/68 | 460.25/04.06/01.04/41 | | | | | | | | | | | | | |
| Permitted Extended Procedures: | 4000, 4052, 4071, 4077, 4200, 4300, | | | | | | | | | | | | | | | |

Procedure: Partial Rebates for the Importation of Goods under Temporary Rebates in Rebate Item 460.25 (Full Duty less 3.8%; 6.6%; 7.4; and 15.8%) as listed in the Special Provisions below

| APC | Description | Details/Requirements | | | | |
|-----------------------------|-----------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------|------------|---------------------------|----------|
| 418 | Legislation: | Section 75(1)(a) of the Customs and Excise Act, 1971 Schedule 4 Rebate Item Code 460.25 of the Customs Tariff Handbook Section 3 of the Value Added Tax, 2011 | | | | |
| | Number of copies required: | <table border="0"> <tr> <td data-bbox="621 683 978 716">Computer environment</td> <td data-bbox="1094 683 1136 716">Nil</td> </tr> <tr> <td data-bbox="621 732 936 764">Manual environment</td> <td data-bbox="1188 732 1209 764">4</td> </tr> </table> | Computer environment | Nil | Manual environment | 4 |
| Computer environment | Nil | | | | | |
| Manual environment | 4 | | | | | |
| | Supporting Documents: | A rebate certificate issued by the Authorized Government Agency as may be applicable. The Certificate must be acknowledged by the Commissioner of Customs and Excise prior to importation and clearance of goods. | | | | |
| | Duties / Taxes Payable: | Customs Duties as prescribed in the Rebate Item Codes listed below Value Added Tax | | | | |

| | | | |
|---------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------|-------------------------|
| Special Provisions: | Rebate Item Codes covered by this APC are: | | |
| | 460.25/04.05/01.04/45 | 460.25/0710/01.04/49 | 460.25/0813.20/01.06/67 |
| | 460.25/04.08/01.04/44 | 460.25/0710.21/01.06/62 | 460.25/21.06/01.04/46 |
| | 460.25/0708.10/01.06/63 | 460.25/07.12/01.04/41 | |
| | In Box 44 capture a specific Rebate Item Code from the list above in the format 460.25/2208.20/02.06/62 | | |
| | 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, 4052, 4071, 4077, 4200, 4300, | | |

Procedure: Partial Rebates for the Importation of Goods under Temporary Rebates in Rebate Item 460.25 (Full Duty less 4.8%; 9.8%; and 19.2%) as listed in the Special Provisions below

| APC | Description | Details/Requirements | |
|------------|-----------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------|
| 419 | Legislation: | Section 75(1)(a) of the Customs and Excise Act, 1971 Schedule 4 Rebate Item Code 460.25 of the Customs Tariff Handbook Section 3 of the Value Added Tax, 2011 | |
| | Number of copies required: | Computer environment | Nil |
| | | Manual environment | 4 |

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|---------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------|-------------------------|-------------------------|
| Supporting Documents: | A rebate certificate issued by the Authorized Government Agency as may be applicable. The Certificate must be acknowledged by the Commissioner of Customs and Excise prior to importation and clearance of goods. | | | |
| Duties / Taxes Payable: | Customs Duties as prescribed in the Rebate Item Codes listed below Value Added Tax | | | |
| Special Provisions: | Rebate Item Codes covered by this APC are: | | | |
| | 460.25/04.01/01.04/45 | 460.25/04.04/01.04/49 | 460.25/0712.90/01.06/68 | 460.25/1901.10/01.06/40 |
| | 460.25/04.02/01.04/46 | 460.25/0710.10/01.06/67 | 460.25/0713.30/01.05/55 | 460.25/2106.90/02.06/67 |
| | 460.25/04.03/01.04/42 | 460.25/0710.20/01.05/59 | 460.25/0713.60/01.06/62 | |
| | In Box 44 capture a specific Rebate Item Code from the list above in the format 460.25/2208.20/02.06/62 | | | |
| | 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, 4052, 4071, 4077, 4200, 4300 | | | |

Procedure: Partial Rebates for the Importation of Goods under Temporary Rebates in Rebate Item 460.25 (Full Duty less 6%; 8%; 12% and 19.8%) as listed in the Special Provisions below

| APC | Description | Details/Requirements |
|------------|--------------------|-----------------------------|
|------------|--------------------|-----------------------------|

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|---------------------------------------|------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------|--|-------------------------|-----------------------|-----------------------|-------------------------|-------------------------|
| 421 | Legislation: | Section 75(1)(a) of the Customs and Excise Act, 1971 Schedule 4 Rebate Item Code 460.25 of the Customs Tariff Handbook Section 3 of the Value Added Tax, 2011 | | | | | | | |
| | Number of copies required: | Computer environment | Nil | | | | | | |
| | | Manual environment | 4 | | | | | | |
| | Supporting Documents: | A rebate certificate issued by the Authorized Government Agency as may be applicable. The Certificate must be acknowledged by the Commissioner of Customs and Excise prior to importation and clearance of goods. | | | | | | | |
| | Duties / Taxes Payable: | Customs Duties as prescribed in the Rebate Item Codes listed below Value Added Tax | | | | | | | |
| | Special Provisions: | Rebate Item Codes covered by this APC are: <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="text-align: center;">460.25/0813.30/01.06/64</td> <td style="text-align: center;">460.25/19.01/01.04/40</td> <td style="text-align: center;">460.25/24.01/01.04/45</td> </tr> <tr> <td style="text-align: center;">460.25/0813.50/01.06/69</td> <td style="text-align: center;">460.25/2106.90/01.06/62</td> <td style="text-align: center;">460.25/52.01/01.04/46</td> </tr> </table> <p>In Box 44 capture a specific Rebate Item Code from the list above in the format 460.25/2208.20/02.06/62</p> <p>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.</p> | | | 460.25/0813.30/01.06/64 | 460.25/19.01/01.04/40 | 460.25/24.01/01.04/45 | 460.25/0813.50/01.06/69 | 460.25/2106.90/01.06/62 |
| 460.25/0813.30/01.06/64 | 460.25/19.01/01.04/40 | 460.25/24.01/01.04/45 | | | | | | | |
| 460.25/0813.50/01.06/69 | 460.25/2106.90/01.06/62 | 460.25/52.01/01.04/46 | | | | | | | |
| Permitted Extended Procedures: | 4000, 4052, 4071, 4077, 4200, 4300 | | | | | | | | |

Procedure: Partial Rebates for the Importation of Goods under Temporary Rebates in Rebate Item 460.25 (Full Duty less 8%; 8.6%; 10%; 10.8%; and 14.4%) as listed in the Special Provisions below

| APC | Description | Details/Requirements | | | | |
|-----------------------------|-----------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------|------------|---------------------------|----------|
| 422 | Legislation: | Section 75(1)(a) of the Customs and Excise Act, 1971 Schedule 4 Rebate Item Code 460.25 of the Customs Tariff Handbook Section 3 of the Value Added Tax, 2011 | | | | |
| | Number of copies required: | <table border="0"> <tr> <td>Computer environment</td> <td>Nil</td> </tr> <tr> <td>Manual environment</td> <td>4</td> </tr> </table> | Computer environment | Nil | Manual environment | 4 |
| Computer environment | Nil | | | | | |
| Manual environment | 4 | | | | | |
| | Supporting Documents: | A rebate certificate issued by the Authorized Government Agency as may be applicable. The Certificate must be acknowledged by the Commissioner of Customs and Excise prior to importation and clearance of goods. | | | | |
| | Duties / Taxes Payable: | Customs Duties as prescribed in the Rebate Item Codes listed below Value Added Tax | | | | |

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|---------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------|-----------------------|
| Special Provisions: | Rebate Item Codes covered by this APC are: | | |
| | 460.25/10.01/01.04/48 | 460.25/10.08/01.04/42 | 460.25/19.02/01.04/47 |
| | 460.25/10.05/01.04/43 | 460.25/12.01/01.04/45 | 460.25/12.01/01.04/45 |
| | In Box 44 capture a specific Rebate Item Code from the list above in the format 460.25/2208.20/02.06/62 | | |
| | 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, 4052, 4071, 4077, 4200, 4300 | | |

Procedure: Partial Rebates for the Importation of Goods under Temporary Rebates in Rebate Item 460.11(Full Duty less 30%) as listed in the Special Provision below

| APC | Description | Details/Requirements | |
|------------|-----------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------|
| 423 | Legislation: | Section 75(1)(a) of the Customs and Excise Act, 1971 Schedule 4 Rebate Item Code 460.25 of the Customs Tariff Handbook Section 3 of the Value Added Tax, 2011 | |
| | Number of copies required: | Computer environment | Nil |
| | | Manual environment | 4 |

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|---------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Supporting Documents: | A rebate certificate issued by the Authorized Government Agency as may be applicable. The Certificate must be acknowledged by the Commissioner of Customs and Excise prior to importation and clearance of goods. |
| Duties / Taxes Payable: | Customs Duties as prescribed in the Rebate Item Codes listed below Value Added Tax |
| Special Provisions: | Rebate Item Codes covered by this APC are: 460.11/00.00/01.00/01 In Box 44 capture a specific Rebate Item Code from the list above in the format 460.11/00.00/01.00/01 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, 4052, 4071, 4077, 4200, 4300 |

Procedure: Partial Rebates for the Importation of Goods under Temporary Rebates in Rebate Item 460.25 (Full Duty less 8%; 8.6%; 10%; 10.8%; and 14.4%) as listed in the Special Provision below

| APC | Description | Details/Requirements |
|------------|--------------------|-----------------------------|
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|---------------------------------------|------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------|--|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|
| 424 | Legislation: | Section 75(1)(a) of the Customs and Excise Act, 1971 Schedule 4 Rebate Item Code 460.25 of the Customs Tariff Handbook Section 3 of the Value Added Tax, 2011 | | | | | | | |
| | Number of copies required: | Computer environment | Nil | | | | | | |
| | | Manual environment | 4 | | | | | | |
| | Supporting Documents: | A rebate certificate issued by the Authorized Government Agency as may be applicable. The Certificate must be acknowledged by the Commissioner of Customs and Excise prior to importation and clearance of goods. | | | | | | | |
| | Duties / Taxes Payable: | Customs Duties as prescribed in the Rebate Item Codes listed below Value Added Tax | | | | | | | |
| | Special Provisions: | Rebate Item Codes covered by this APC are: <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="text-align: center;">460.25/10.01/01.04/48</td> <td style="text-align: center;">460.25/10.08/01.04/42</td> <td style="text-align: center;">460.25/19.02/01.04/47</td> </tr> <tr> <td style="text-align: center;">460.25/10.05/01.04/43</td> <td style="text-align: center;">460.25/12.01/01.04/45</td> <td></td> </tr> </table> <p>In Box 44 capture a specific Rebate Item Code from the list above in the format 460.25/2208.20/02.06/62</p> <p>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.</p> | | | 460.25/10.01/01.04/48 | 460.25/10.08/01.04/42 | 460.25/19.02/01.04/47 | 460.25/10.05/01.04/43 | 460.25/12.01/01.04/45 |
| 460.25/10.01/01.04/48 | 460.25/10.08/01.04/42 | 460.25/19.02/01.04/47 | | | | | | | |
| 460.25/10.05/01.04/43 | 460.25/12.01/01.04/45 | | | | | | | | |
| Permitted Extended Procedures: | 4000, 4052, 4071, 4077, 4200, 4300 | | | | | | | | |

Procedure: Partial Rebates for the Importation of Goods under Temporary Rebates in Rebate Item 460.25 (Full Duty less 8%; 8.6%; 10%; 10.8%; and 14.4%) as listed in the Special Provisions below

| APC | Description | Details/Requirements | | | | |
|-----------------------------|-----------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------|------------|---------------------------|----------|
| 425 | Legislation: | Section 75(1)(a) of the Customs and Excise Act, 1971 Schedule 4 Rebate Item Code 460.25 of the Customs Tariff Handbook Section 3 of the Value Added Tax, 2011 | | | | |
| | Number of copies required: | <table border="0"> <tr> <td data-bbox="632 659 989 691">Computer environment</td> <td data-bbox="1104 659 1146 691">Nil</td> </tr> <tr> <td data-bbox="632 708 947 740">Manual environment</td> <td data-bbox="1199 708 1220 740">4</td> </tr> </table> | Computer environment | Nil | Manual environment | 4 |
| Computer environment | Nil | | | | | |
| Manual environment | 4 | | | | | |
| | Supporting Documents: | A rebate certificate issued by the Authorized Government Agency as may be applicable. The Certificate must be acknowledged by the Commissioner of Customs and Excise prior to importation and clearance of goods. | | | | |
| | Duties / Taxes Payable: | Customs Duties as prescribed in the Rebate Item Codes listed below Value Added Tax | | | | |

| | | | |
|---------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------|-----------------------|
| Special Provisions: | Rebate Item Codes covered by this APC are: | | |
| | 460.25/10.01/01.04/48 | 460.25/10.08/01.04/42 | 460.25/19.02/01.04/47 |
| | 460.25/10.05/01.04/43 | 460.25/12.01/01.04/45 | |
| | In Box 44 capture a specific Rebate Item Code from the list above in the format 460.25/2208.20/02.06/62 | | |
| | 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, 4052, 4071, 4077, 4200, 4300 | | |

| Procedure: General Rebates listed in Schedule 4 Rebate Item 412.00 (VAT Exempted) | | | | | | |
|------------------------------------------------------------------------------------------|-----------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------|------------|---------------------------|----------|
| APC | Description | Details/Requirements | | | | |
| 426 | Legislation: | Section 75(1)(a) of the Customs and Excise Act, 1971 Schedule 4 Rebate item 412.00 of the Customs Tariff Handbook Section 20 of the Value Added Tax, 2011 Section 23(2) of the Value Added Tax Regulations, 2012 | | | | |
| | Number of copies required: | <table> <tr> <td>Computer environment</td> <td>Nil</td> </tr> <tr> <td>Manual environment</td> <td>4</td> </tr> </table> | Computer environment | Nil | Manual environment | 4 |
| Computer environment | Nil | | | | | |
| Manual environment | 4 | | | | | |

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|--------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------|
| Supporting Documents: | <p>A rebate certificate issued by the Trade Promotion Department of the Ministry responsible for Commerce, Industry and Trade as may be applicable.</p> <p>The Certificate must be acknowledged by the Commissioner of Customs and Excise prior to importation and clearance of goods.</p> | |
| Duties / Taxes Payable: | Nil | |
| Special Provisions: | <p>In Box 44 capture the Rebate Item Code in the format: 405.xx/xx. xx/xx.xx/xx being those listed in Rebate Item: 412.03; 412.04; 412.07; 412.10; 412.11; 412.12; 412.26.</p> <p>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.</p> | |
| Permitted Extended Procedures: | 4000, 4052, 4055, 4071, 4077, 4200, 4300, 6000, 6023 | |
| Procedure: Rebate of Duty on re-importation of goods (VAT not exempted) | | |
| APC | Descriptions | Details/Requirements |
| 427 | Legislation | <p>Section 75(1)(a) of the Customs and Excise Act, 1971</p> <p>Schedule 4 of the Customs Tariff Handbook</p> |

| | | |
|------------------------------------------------------------------------|---------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| | Number of copies required: | Computer environment Nil Manual environment 4 |
| | Supporting Documents: | The importer must submit documentary proof of temporary export of goods. |
| | Duties / Taxes Payable: | Value Added Tax |
| | Special Provisions: | In Box 44 capture the Rebate Item Code in the format: 405.xx/xx. xx/xx.xx/xx such as 405.04/00.00/01.00/42 The identifying particulars of the bill of entry on which the goods were temporarily exported from Eswatini must be shown in Box 40 of the SAD 500. |
| | Permitted Extended Procedures: | 6000, 6021, 6022, 6023, 6024, 6025, 6026, 6027 |
| Procedure: Rebate of Duty on re-importation of excisable goods. | | |
| APC | Description | Details/Requirements |
| 428 | Legislation: | Section 20(1) of the Value Added Tax, 2011 as amended Schedule 4 Rebate item 409.06.00 of the Customs Tariff Handbook |
| | Number of copies required: | Computer environment Nil Manual environment 4 |

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|--|---------------------------------------|--------------------------------------------------------------|
| | Supporting Documents: | SAD exporting from eSwatini and SAD importing at destination |
| | Duties / Taxes Payable: | Nil |
| | Special Provisions: | Approval Letter from Commissioner |
| | Permitted Extended Procedures: | 9000, 9300 |

Procedure: Rebate of Duty for the importation of goods under the Ordinary Levy by Government Departments.

| APC | Description | Details/Requirements |
|------------|-----------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 430 | Legislation: | Schedule 1 Part 8 Rebate item 196.10 of the Customs Tariff Handbook |
| | Number of copies required: | Computer environment Nil Manual environment 4 |
| | Supporting Documents: | An Ordinary Levy certificate issued by the relevant Ministry responsible for the clearance of such goods as may be applicable. The Certificate must be acknowledged by the Commissioner of Customs and Excise prior to importation and clearance of goods. |

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| Duties / Taxes Payable: | Value Added Tax |
| Special Provisions: | 196.10 Goods of any description, for the exclusive use by any department in the national or provincial sphere of government. The rate of duty specified in respect of those goods in Parts 1 and 2 of Schedule No. 1 |
| Permitted Extended Procedures: | 4000, 4051, 4052, 4071, 4072, 4077, 4200, 4300 |

Procedure: Importation of Goods under Temporary Rebates in Rebate Item 460.00 (excluding Rebate Item Codes listed in the Special Provisions below)

| APC | Description | Details/Requirements | | | | |
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| 460 | Legislation: | Section 75(1)(a) of the Customs and Excise Act, 1971 Schedule 4 Rebate Item 460.00 of the Customs Tariff Handbook excluding Rebate Item Codes listed in the Special Provisions below. Section 3 of the Value Added Tax, 2011 | | | | |
| | Number of copies required: | <table> <tr> <td>Computer environment</td> <td>Nil</td> </tr> <tr> <td>Manual environment</td> <td>4</td> </tr> </table> | Computer environment | Nil | Manual environment | 4 |
| Computer environment | Nil | | | | | |
| Manual environment | 4 | | | | | |

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| Supporting Documents: | A rebate certificate issued by the Authorized Government Agency as may be applicable. The Certificate must be acknowledged by the Commissioner of Customs and Excise prior to importation and clearance of goods. |
| Duties / Taxes Payable: | Value Added Tax |
| Special Provisions: | Refer to APCs listed below for exclusions from this APC: 404; 415; 416; 417; 418; 419; 421; 422; 423; 424; 425; 427 In Box 44 capture the Rebate Item Code in the format: 405.xx/xx. xx/xx.xx/xx such as 405.04/00.00/01.00/42 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. Security or other form of guarantee sufficient to cover the revenue at stake should be provided. |
| Permitted Extended Procedures: | 4000, 4052, 4071, 4077, 4200, 4300, |

Procedure: Goods temporarily admitted for processing, repair, cleaning, reconditioning or for the manufacture of goods exclusively for export under Rebate Item 470.02 only.

| APC | Description | Details/Requirements |
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| 470 | Legislation: | Section 75(1)(a) of the Customs and Excise Act, 1971 Schedule 4 Rebate Item 470.02 of the Customs Tariff Handbook Section 20 of the Value Added Tax, 2011 Section 23(2) of the Value Added Tax Regulations, 2012 |
| | Number of copies required: | Computer environment Nil Manual environment 4 |
| | Supporting Documents: | Security or other form of guarantee sufficient to cover the revenue at stake should be provided. |
| | Duties / Taxes Payable: | Nil |
| | Special Provisions: | Applicable only to Rebate Item Code 470.02. Refer to APC 471 for purposes of Rebate Item Code 470.03 In Box 44 capture the Rebate Item Code in the format: 470.xx/xx.xx/xx.xx/xx such as 470.02/00.00/01.00/01 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: | 4051, 4251, 4351, 4400, 4500, 5100, 5200, 5300, 5400, 5500, 5171, 5177, 5271, 5277, 5371, 5377, 5571, 5577 |

Procedure: Goods temporarily admitted for the processing or manufacture of goods exclusively for export under Rebate Item 470.03 only.

| APC | Description | Details/Requirements | | | | |
|-----------------------------|-----------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------|------------|---------------------------|----------|
| 471 | Legislation: | <p>Section 75(1)(a) of the Customs and Excise Act, 1971 Schedule 4 Rebate Item 470.02 of the Customs Tariff Handbook Section 20 of the Value Added Tax, 2011 Section 23(2) of the Value Added Tax Regulations, 2012</p> | | | | |
| | Number of copies required: | <table border="0"> <tr> <td>Computer environment</td> <td>Nil</td> </tr> <tr> <td>Manual environment</td> <td>4</td> </tr> </table> | Computer environment | Nil | Manual environment | 4 |
| Computer environment | Nil | | | | | |
| Manual environment | 4 | | | | | |
| | Supporting Documents: | <p>The importer has to submit sufficient guarantee for all duties and VAT payable to the Commissioner Customs.</p> <p>A rebate certificate issued by the Trade Promotion Department of the Ministry responsible for Commerce, Industry and Trade. The Certificate must be acknowledged by the Commissioner of Customs and Excise prior to importation and clearance of goods.</p> | | | | |
| | Duties / Taxes Payable: | Value Added Tax | | | | |

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| Supporting Documents: | - |
| Duties / Taxes Payable: | Nil |
| Special Provisions: | <p>Refer to APC 481 for exclusions from this APC.</p> <p>Rebate Items covered by this APC are: 480.05; 480.10; 480.15; 480.25; 480.30; 480.35.</p> <p>In Box 44 capture the Rebate Item Code in the format: 480.xx/xx.xx/xx.xx/xx such as 480.04/00.00/01.00/42</p> <p>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.</p> <p>Security or other form of guarantee sufficient to cover the revenue at stake should be provided.</p> |
| Permitted Extended Procedures: | 4000, 4200, 4251, 4351, 5100, 5200, 5300, 5400, 5500, 5171, 5177, 5271, 5277, 5371, 5377, 5571, 5577 |

Procedure: Goods temporarily admitted for specific purposes in Rebate Item 480.20

| APC | Description | Details/Requirements |
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| 481 | Legislation: | <p>Section 75(1)(a) of the Customs and Excise Act, 1971</p> <p>Schedule 4 Rebate item 480.00 of the Customs Tariff Handbook</p> <p>Section 3 of the Value Added Tax, 2011</p> |

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| Number of copies required: | Computer environment | Nil |
| | Manual environment | 4 |
| Supporting Documents: | - | |
| Duties / Taxes Payable: | Value Added Tax | |
| Special Provisions: | <p>Rebate Item covered by this APC is 480.20</p> <p>In Box 44 capture the Rebate Item Code in the format: 480.xx/xx.xx/xx.xx/xx such as 480.04/00.00/01.00/42</p> <p>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.</p> <p>Security or other form of guarantee sufficient to cover the revenue at stake should be provided.</p> | |
| Permitted Extended Procedures: | 4000, 4051, 4251, 4351, 5100, 5200, 5300, 5400, 5500, 5171, 5177, 5271, 5277, 5371, 5377, 5571, 5577 | |
| Procedure: Goods temporarily admitted subject to exportation in the same state excluding 490.30. | | |
| APC | Description | Details/Requirements |

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| 490 | Legislation: | <p>Section 75(1)(a) of the Customs and Excise Act, 1971</p> <p>Schedule 4 Rebate Item 490.00 of the Customs Tariff Handbook</p> <p>Section 20 of the Value Added Tax, 2011</p> <p>Section 23(2) of the Value Added Tax Regulations, 2012</p> | | | | |
| | Number of copies required: | <table border="0"> <tr> <td>Computer environment</td> <td>Nil</td> </tr> <tr> <td>Manual environment</td> <td>4</td> </tr> </table> | Computer environment | Nil | Manual environment | 4 |
| Computer environment | Nil | | | | | |
| Manual environment | 4 | | | | | |
| | Supporting Documents: | <p>The importer has to submit sufficient guarantee for all duties and VAT payable to the Commissioner Customs.</p> <p>A rebate certificate issued by the Trade Promotion Department of the Ministry responsible for Commerce, Industry and Trade as may be applicable. The Certificate must be acknowledged by the Commissioner of Customs and Excise prior to importation and clearance of goods.</p> | | | | |
| | Duties / Taxes Payable: | Nil | | | | |
| | Special Provisions: | <p>Rebate Items 490.30 are excluded.</p> <p>Refer to APC 491</p> <p>In Box 44 capture the Rebate Item Code in the format: 405.xx/xx.xx/xx.xx/xx such as 405.04/00.00/01.00/42</p> <p>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.</p> <p>Security or other form of guarantee sufficient to cover the revenue at stake should be provided.</p> | | | | |

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| | Permitted Extended Procedures: | 4051, 4251, 4351, 5100, 5200, 5300, 5400, 5500, 5171, 5177, 5271, 5277, 5371, 5377, 5571, 5577 |
| Procedure: Goods temporarily admitted subject to exportation in the same state under Rebate Items 490.30. | | |
| APC | Description | Details/Requirements |
| 491 | Legislation: | Section 75(1)(a) of the Customs and Excise Act, 1971 Schedule 4 Rebate item 490.00 of the Customs Tariff Handbook Section 3 of the Value Added Tax, 2011 |
| | Number of copies required: | Computer environment Nil Manual environment 4 |
| | Supporting Documents: | Nil |
| | Duties / Taxes Payable: | Value Added Tax |
| | Special Provisions: | Caters for Rebate Item 490.30 only. In Box 44 capture the Rebate Item Code in the format: 405.xx/xx.xx/xx.xx/xx such as 405.04/00.00/01.00/42 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. Security or other form of guarantee sufficient to cover the revenue at stake should be provided. |

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| Permitted Extended Procedures: | 4000, 4051, 4251, 4351, 5100, 5200, 5300, 5400, 5500, 5171, 5177, 5271, 5277, 5371, 5377, 5571, 5577 |
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| Procedure: | | Imported goods admitted under Rebate of Duty in specific activities in the Customs Control Area ("CCA") contemplated in Section 21A (SEZ – Special Economic Zone) | |
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| APC | Description | Details/Requirements | |
| 498 | Legislation: | Section 75(1)(a) of the Customs and Excise Act, 1971 Schedule 4 Rebate item 490.00 of the Customs Tariff Handbook Section 3 of the Value Added Tax, 2011 | |
| | Number of copies required: | Computer environment | Nil |
| | | Manual environment | 4 |
| | Supporting Documents: | Nil | |
| | Duties / Taxes Payable: | Value Added Tax | |
| | Special Provisions: | In Box 44 capture the Rebate Item Code in the format: 405.xx/xx.xx/xx.xx/xx such as 498.01/00.00/01.00/00 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. Security or other form of guarantee sufficient to cover the revenue at stake should be provided. | |

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| Permitted Extended Procedures: | 4000, 4051, 4251, 4351, 5100, 5200, 5300, 5400, 5500, 5171, 5177, 5271, 5277, 5371, 5377, 5571, 5577 |
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| Procedure: Motor vehicles being Imported by Immigrants for their Personal Use. | | |
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| APC | Description | Details/Requirements |
| 499 | Legislation: | Section 75(1)(b) of the Customs and 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 environment Nil Manual environment 4 |
| | Supporting Documents: | Scan and Attach: 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 during clearance of goods, where applicable. |
| | Duties / Taxes Payable: | Nil except in cases where the vehicle does not qualify for "Full Duty" rebate as outlined in Schedule 4 Rebate Code 407.04/87.00/01.02/20 |

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| Special Provisions: | In Box 44 capture the Rebate Item Code in the format: 405.xx/xx.xx/xx.xx/xx such as 407.04/87.00/01.02/20 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, 4052, 4071, 4077, 4200, 4300, 6000, 6023 |

| Procedure: Motor Vehicle Levy 20% | | | | | | |
|------------------------------------------|-----------------------------------|----------------------------------------------------------------------------------------------------------------------------------------|-----------------------------|------------|--------------------|---|
| APC | Description | Details/Requirements | | | | |
| 997 | Legislation: | Government gazette of Legal Notice No.314 of 2020. Import Control Order, No 12 of 1976 | | | | |
| | Number of copies required: | <table> <tr> <td>Computer environment</td> <td>Nil</td> </tr> <tr> <td>Manual environment</td> <td>4</td> </tr> </table> | Computer environment | Nil | Manual environment | 4 |
| Computer environment | Nil | | | | | |
| Manual environment | 4 | | | | | |
| | Supporting Documents: | Nil | | | | |
| | Duties / Taxes Payable: | Customs Duties Value Added Tax | | | | |

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| Special Provisions: | Qualifies for Motor Vehicles which are to be cleared at an Inland Customs Office |
| Permitted Extended Procedures: | 4000, 4071, 7100 |

Procedure: Motor vehicle Levy 15%

| APC | Description | Details/Requirements | | | | |
|-----------------------------|-----------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------|------------|--------------------|---|
| 998 | Legislation: | Government gazette of Legal Notice No.314 of 2020. Import Control Order, No 12 of 1976 | | | | |
| | Number of copies required: | <table border="0"> <tr> <td>Computer environment</td> <td>Nil</td> </tr> <tr> <td>Manual environment</td> <td>4</td> </tr> </table> | Computer environment | Nil | Manual environment | 4 |
| Computer environment | Nil | | | | | |
| Manual environment | 4 | | | | | |
| | Supporting Documents: | Nil | | | | |
| | Duties / Taxes Payable: | Customs Duty Value Added tax | | | | |

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| Special Provisions: | Qualifies for Motor Vehicles which are to be cleared at an Inland Customs Office |
| Permitted Extended Procedures: | 4000, 4071, 7100 |

| Procedure: | | Goods Imported as Accompanied Passengers' Baggage, Including Goods Obtained as Licensed Inbound Duty-and-Tax Free Shop Either by Nonresidents or Residents of the Republic and Cleared at the Place Where Such Persons disembark or enter the Republic | |
|-------------------|-----------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------|
| APC | Description | Details/Requirements | |
| 999 | Legislation: | Section 75(1)(b) of the Customs and Excise Act, 1971 Schedule 4 Rebate items 407.02 of the Customs Tariff Handbook | |
| | Number of copies required: | Computer environment | Nil |
| | | Manual environment | 4 |
| | Supporting Documents: | Nil | |
| | Duties / Taxes Payable: | Customs Duty Value Added tax | |

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| Special Provisions: | Goods must be accompanied by declarant |
| Permitted Extended Procedures: | 4000 |