# Swaziland Revenue Authority



# CUSTOMS GUIDE -
# *COMPLETION OF*
# *SAD500 FORM*

## 1. TABLE OF CONTENTS

## 2. DEFINITIONS AND ACRONYMS

| | |
|---|---|
| ASYCUDA | : **A**utomated **SY**stem for **CU**stoms **DA**ta |
| CPC | : Customs Procedure Code |
| EFTA | : European Free Trade Association |
| MRN | : Movement Reference Number |
| SACU | : Southern African Customs Union |
| SAD | : Single Administrative Document |
| SADC | : Southern African Development Community |
| SARS | : South African Revenue Services |
| SRA | : Swaziland Revenue Authority |
| TIN | : Taxpayer Identification Number |
| Declarant | : Person submitting a customs declaration |
| Incoterms | : International Commercial Terms - trade terms used worldwide to specify seller and buyer obligations in shipments against international sales contracts |

## 2. GENERAL INFORMATION

a. Declarants should use this guide to help them complete the Customs declaration (SAD500) for exports, imports, goods in transit and warehousing procedures;

b. To traders / declarants, this is a completion guide and to SRA officers, this is a checking guide for correctness of the declarations;

c. This guide is prepared in accordance with SACU standards. It is also prepared in line with the Revised Kyoto Convention, legally referred to as the International Convention on the Simplification and Harmonization of Customs Procedures, whilst ensuring appropriate standards of Customs control;

d. It is important to show the correct CPC in Box 37 of the declaration so that the type of transaction is properly declared in compliance with applicable legislation in Swaziland;

e. Customs officers will provide general assistance where required. However it is the traders' responsibility to complete the declaration details accurately and correctly in all instances. Customs officers are not authorised to complete the declaration on behalf of a trader;

f. All declarations should ideally be typed, or computer printed to ensure legibility. SRA may reject an illegible declaration;

g. Customs currently requires 2 copies of the declaration. Declarants will be required to submit more copies where the transaction type so requires;

h. In many cases the data has to be entered in an internationally coded standard format. Lists of the various codes are also supplied as Annexes to this guide to help declarants to complete the declaration;

i. At the end of the explanation for each box found on the SAD500 you will find the following words:

### Mandatory
This means that the declarant must enter the relevant information in the box otherwise Customs may reject the declaration. An omission of mandatory data will result in the ASYCUDA system failing to validate the declaration leading to possible delays.

### Optional

This means that if the information is available it can be entered otherwise leave it blank.

### Reserved
This means the box has to be left blank. No data should be entered in such boxes.

j. The declaration form is divided into 2 areas – "General Segment" information and "Item Segment" information.

  i. In the **General Segment** the relevant information concerning the entire consignment is entered, such as importer, transport details, etc.

  ii. In the **Item Segment** the information about specific descriptions of goods has to be entered. One "item", containing the information for a specific tariff code, can be entered on the first page of the declaration immediately beneath the general segment data. If the consignment includes goods comprising various tariff classification codes or CPCs under the same regime, then continuation sheets have to be used to individually enter the necessary item information for each type of goods or procedure.

  Such precise information is required so that Customs can: -
  ✓ Accurately assess the revenue involved for each category of goods;
  ✓ Administer exemptions, rebates and zero-rating where applicable;
  ✓ Ensure that timely and accurate trade statistics can be compiled.

k. Rounding Off – Values have to be rounded off to the nearest whole number in various fields of the declaration. If the fraction is not more than 50 cents the figure has to be rounded off downwards otherwise round off upwards to the next whole number.

l. "TIN" = Taxpayer Identification Number:

    i. Commercial importers, exporters, and all approved Customs clearing agents will have a unique TIN. This number must be quoted in the relevant fields of the declaration [Boxes 2, 8, 14]. This will be particularly important for the effective processing of the declaration at Customs;

    ii. Traders will have to register with the SRA Registration Unit to obtain a TIN and liaise with the Customs and Excise Department to ensure the TIN is captured in the ASYCUDA system;

    iii. Once –off private importers, such as those importing a car for personal use will have to register with Customs and Excise Department to obtain a TIN.

    iv. Failure to quote a valid number will delay clearance of goods.

3. **COMPLETION OF SAD 500**

a. General Segment Data – Box A to 30

| Box | Description | Action | Use |
|---|---|---|---|
| A | Office of Destination or Departure | Mandatory | Enter the code for the Customs Office where the entry will be lodged for processing, e.g. 00006 for Ngwenya Border Post. See **Annex 1** for Customs Office codes. |
| | Manifest Number | | Leave blank<br><br>For official use |
| | Registration Number and Date | | For official use |
| | Assessment Number and date | | |
| 1 | Declaration | Mandatory | The purpose of declaration or model of declaration is entered in this box. The first subdivision is for the declaration model, code or type of declaration [e.g. IM for Import, EX for Export]. The second subdivision is for the basic procedure code [e.g. 4 for Home Use]. See **Annex 2** for model of declaration codes. |
| 2 | Exporter/Consignor | Mandatory | **Imports (IM)**<br>For import declarations enter the full name and physical address of the exporter/supplier of the goods in the foreign country.<br><br>**Exports (EX)**<br>For export declarations enter the full name and physical address of the exporter/supplier of the goods being exported in Swaziland. The Taxpayer Identification Number (TIN) must be entered too in the space provided. |
| 3 | Forms | Mandatory | Enter the particular page number and the total number of pages in the declaration. If there are three pages in the declaration the first page will be 1/3, second 2/3 and the third 3/3. |
| 4 | | Reserved | Not used |

| Box | Description | Action | Use |
|-----|-------------|--------|-----|
| 5 | Items | Mandatory | Enter the total number of separate items (lines) for the declaration. Where there are five (5) different items then enter 5. |
| 6 | | Reserved | Not used |
| 7 | Declarant's Reference Number | Mandatory | Enter own reference in this box which may be up to 13 characters. The reference number must not be repeated within a calendar year |
| | Receipt number and date | | For official use |
| 8 | Importer/Consignee | Mandatory | **Imports (IM)**<br>For import declarations the full name and physical address of the importer in Swaziland must be entered. The importer's TINmust be entered too in the space provided.<br><br>**Exports (EX)**<br>For export declarations the full consignee name and physical address must be entered. This is the name of the person or organisation to which the goods are consigned in the foreign country. |
| 9 | | Reserved | Not used |
| 10 | | Reserved | Not used |
| 11 | | Reserved | Not used |
| 12 | | Reserved | Not used |
| 13 | | Reserved | Not used |
| 13A | Invoice No and Date | Mandatory | Enter the invoice number and date |
| 14 | Declarant/Agent | Mandatory | If the entry is completed by:<br>a. Authorised Agent on behalf of the Importer or Exporter, enter the TIN, name and physical address of the agent. The Agent must be licensed by the Commissioner of Customs and Excise.<br>b. Importer or Exporter – enter own TIN. The information will be the same as in Box 8 or 14. |
| 15 | COE (Country of Export) | Mandatory | **Imports (IM)**<br>Enter the code for the country from which the goods were supplied or exported. See **Annex 3** for country codes.<br><br>**Exports (EX)**<br>Enter the code for the country of export. For direct exports the code will always be SZ (Swaziland). |

| Box | Description | Action | Use |
|---|---|---|---|
| 16 | COO (Country of Origin) | Mandatory | Enter the code for the country where the goods actually originated. |
| 17 | COD (Country of Destination) | Mandatory | **Imports (IM)**<br>Enter the code for the country to which the goods are destined which would be SZ for imports destined to Swaziland or other countries in the case of transits.<br>**Exports (EX)**<br>Enter the code for the country to which the goods are to be finally delivered. |
| 18 | Identification, Date and Nationality of transport at arrival | Mandatory | Enter the vehicle / trailer registration number(s) and date of arrival relating to the transport upon which the goods were loaded on arrival at the Customs clearance office dealing with the declaration. |
| 19 | Container | Optional | Enter either "0" to indicate that no container/s were used in consigning the goods, or "1"to indicate that the goods are packed in containers. In this context a "Container" means a 20 ft or 40 ft metal container made to international standards with a unique identifying number |
| 20 | Delivery Terms | Mandatory | Enter a code describing the terms of delivery specified in the sale contract between yourself and the seller or buyer of the declared goods. The code has to follow the incoterms. Delivery terms format is of three alpha characters, e.g. FOB, CIF etc. See **Annex 4** for delivery terms (incoterms). |
| 21 | Identification, Date, Nationality of transport at frontier | Optional | Enter the relevant registration number, date and country code of the means of transport on which the goods were loaded when they first arrived at the country's frontier. This is entered if different from Box 18. |
| 22 | Currency and Total FOB Value | Mandatory | Enter the currency code and the invoice amount. The first block is for the currency code and the second for amount. See **Annex 3** for currency codes.<br>Note: Imports from outside SACU attract Customs duty that has to be levied on the FOB value of the goods. |
| 23 | Rate of exchange | Mandatory | Enter the applicable foreign exchange rate for the declared currency in Box 22.<br>Currently all values have to be expressed in SZL currency. |
| 24 | Invoice Details | Mandatory | Freight – enter freight amount<br>Insurance – enter insurance amount<br>Other – enter any other incurred cost relating to the actual shipping after FOB point. Where applicable, the amounts of duties collected in other SACU countries on goods destined for Swaziland have to be included. |

| Box | Description | Action | Use |
|-----|-------------|--------|-----|
| 25 | TMF | Mandatory | Enter the code for the transport mode at the frontier. See **Annex 5** for means of transport codes. |
| 26 | TMI | Optional | Enter the code for the transport mode, inland, if different from Box 25 |
| 27 | | Reserved | Not used |
| 28 | | Reserved | Not used |
| 29 | OOE (Office of Entry/Exit) | Mandatory | **Imports (IM)**<br>Enter the Customs office code through which the goods first entered Swaziland.<br>**Exports (EX)**<br>Enter the Customs office code through which the goods will leave Swaziland. |
| 30 | | Reserved | Not used |

b. Item Segment Data – Box 31 to 49

| Box | Description | Action | Use |
|-----|-------------|--------|-----|
| 31 | Packages and Description of Goods | | |
| | Marks and Number | Mandatory | Enter the shipping marks and numbers. |
| | Number and Type of Packages | Mandatory | Enter the number and code for the type of packages |
| | Container Numbers | Optional | Enter container numbers as appropriate |
| | Description of Goods | Mandatory | Enter the actual description of the goods. The description must be the normal trade description expressed in sufficiently precise terms to enable immediate and unambiguous identification and classification. Where the commodity code to be used depends on size, weight or other physical criteria, the description should include such information. |
| 32 | Item No. | Mandatory | Enter the sequential number of the item. |
| 33 | Commodity Code | Mandatory | Enter the full 8-digit commodity code relevant to the description and classification of the goods as set out in the Tariff Handbook. |
| 34 | COC (country of origin code) | Mandatory | Enter the country of origin code of goods in this item. |
| 35 | Gross Mass (Kgs) | Mandatory | Enter the gross mass of the goods declared. |
| 36 | Preference | Optional | Enter a preference code where applicable to claim a reduced rate of import duty allowable when the goods conform to a description with a regional trade agreement, for "preference" on certain kinds of goods. See **Annex 6** for preference codes. |

| Box | Description | Action | Use |
|---|---|---|---|
| 37 | CPC | Mandatory | Enter the Customs Procedure Code applicable. See **Annex 7** for CPCs. |
| 38 | Net Mass (Kgs) | Mandatory | Enter the net mass of the goods declared. |
| 39 | Quota | Optional | Enter the relevant national quota code where applicable |
| 40 | Summary Declaration / Previous Document | Optional | Enter details of any preceding document being acquitted e.g. warehouse entry, temporary export entry, etc. |
| 41 | Supplementary Units | Optional | When a quantity other than net weight is required as per Tariff Handbook, enter the required unit of measurement. Up to two supplementary units may be specified against individual commodity codes. |
| 42 | Customs Value | Mandatory | Enter the item invoice value in the currency declared in Box 22. |
| 43 | V.M. (Valuation Method) | Mandatory | Enter the code appropriate to the valuation method used to arrive at the value for customs purposes and where applicable and appropriate, the reference number of any Valuation Ruling issued by the Commissioner General. See **Annex 8** for Valuation Methods. |
| 44 | Additional Information | Optional | Enter the license, permit, certificate number where applicable.<br><br>For imports from the Republic South Africa enter the MRN shown on the SARS export SAD500. |
| 45 | | Reserved | Not used |
| 46 | Statistical Value | Mandatory | Enter the statistical value of the goods (which is a CIF value) under this item. |
| 47 | Taxes and Duties | Mandatory | Enter the Type, Duty/Tax Base, Rate, Amount and Mode of Payment. For mode of payment 1 is for a cash payment at office of clearance and 2 for the deferred payment (credit) facility. |
| 48 | Account Code | Mandatory | Enter the importer's or declarant's prepayment account number (series 500…) or importer's deferred payment account number (series 700…), as appropriate. |
| 49 | Identification of Warehouse / Time Limit | Optional | Enter the warehouse number, where applicable. |

| Box | Description | Action | Use |
|---|---|---|---|
| | Summary of total duties and taxes | | |
| | Total duties and taxes | Mandatory | Enter the total amount of duties and taxes for the whole entry. If none, enter 0.00 |
| | Guarantee amount | Optional | Enter bond amount for suspense regimes |
| | ASYCUDA Fee | Reserved | Not used |
| | Total payable | Mandatory | Enter the total payable for the whole entry. If none, enter 0.00 |
| | Declaration | Mandatory | Enter the name of the person making the declaration, the name of the respective firm or company and the capacity in which the declaration is being provided. |
| | | | The declaration must be signed by the importer / exporter or by an employee who has been duly authorised in case of a firm or company, or by an authorised agent. The authorised signatory must enter his / her National ID number. |

**ANNEX 1:  CUSTOMS OFFICE CODES**

| CODE | CUSTOMS OFFICE |
|---|---|
| 01 | MBABANE CUSTOMS CLEARANCE OFFICE |
| 05 | NHLANGANO AGOA |
| 00006 | NGWENYA BORDER POST |
| 07 | BULEMBU BORDER POST |
| 08 | GEGE BORDER POST |
| 09 | LAVUMISA BORDER POST |
| 10 | LUNDZI BORDER POST |
| 11 | MAHAMBA BORDER POST |
| 12 | MANANGA BORDER POST |
| 13 | MATSAMO BORDER POST |
| 14 | NSALITJE  BORDER POST |
| 15 | SANDLANE BORDER POST |
| 16 | SICUNUSA BORDER POST |
| 17 | LOMAHASHA BORDER POST |
| 18 | MHLUMENI  BORDER POST |
| 20 | MATSAPHA INTERNATIONAL AIRPORT |
| 22 | MPAKA RAILWAY STATION |
| 25 | BIG BEND  RAILWAY STATION |
| 27 | NSOKO  RAILWAY STATION |
| 28 | MATSAPHA INLAND CONTAINER DEPOT |
| 29 | MANZINI POST OFFICE |
| 31 | SIMUNYE DISTILLERY |
| 32 | USA DISTILLERY |
| 33 | MANZINI REGIONAL CUSTOMS OFFICE (AGOA) |

**ANNEX 2: MODELS OF DECLARATION**

| MODEL | DESCRIPTION |
|---|---|
| EX1 | PERMANENT EXPORT |
| EX2 | TEMPORARY EXPORT |
| EX3 | RE-EXPORT |
| EX8 | EXPORT TRANSIT |
| FE4 | PASSENGER DECLARATION (FORM E) |
| EXC9 | EXCISE-DOMESTIC AND SACU PRODUCTS |
| IM4 | ENTRY FOR HOME USE |
| IM5 | TEMPORARY IMPORTATION |
| IM6 | RE-IMPORTATION |
| IM7 | ENTRY FOR WAREHOUSING |
| IM8 | TRANSIT DECLARATION |
| IM9 | OTHER CUSTOMS PROCEDURES |

**ANNEX 3: LIST OF COUNTRY AND CURRENCY CODES**

| Country name | 2 Alpha code | Currency name | 3 Chr. code |
|---|---|---|---|
| Bahrain | BH | * | |
| Bangladesh | BD | * | |
| Barbados | BB | * | |
| Belarus | BY | * | |
| Belgium | BE | Belgian Franc | BEF |
| Belize | BZ | * | |
| Benin | BJ | CFA Franc | XOF |
| Bermuda | BM | * | |
| Bhutan | BT | * | |
| Bolivia | BO | * | |
| Bosnia & Herzegovina | BA | * | |
| Botswana | BW | Pula | BWP |
| Bouvet Island | BV | * | |
| Brazil | BR | Cruzeiro | BRN |
| British Indian Ocean Territory | IO | US Dollar | USD |
| British Virgin Islands | VG | US Dollar | USD |
| Brunei Darussalam | BN | * | |
| Bulgaria | BG | * | |
| Burkina Faso | BF | CFA Franc | XOF |
| Burma | BU | * | |
| Burundi | BI | Burundi Franc | BIF |
| Cameron | CM | * | |
| Canada | CA | Canadian Dollar | CAD |
| Cape Verde | CV | * | |
| Cayman Islands | KY | * | |
| Central African Republic | CF | * | |
| Chad | TD | * | |
| Chile | CL | * | |
| China | CN | Remninbi Yuan | CNY |
| Christmas Island | CX | * | |
| Cocos (Keeling) Islands | CC | * | |
| Colombia | CO | * | |
| Comoros | KM | * | |
| Congo | CG | * | |
| Cook Islands | CK | * | |
| Costa Rica | CR | * | |
| Cote d'Ivoire | CI | CFA Franc | XOF |
| Croatia | HR | * | |
| Cuba | CU | Peso | CUP |
| Cyprus | CY | Cypriot Pound | CYP |
| Czechoslovakia | CS | * | |

| Country name | 2 Alpha code | Currency name | 3 Chr. code |
|---|---|---|---|
| Czech Republic | CZ | * | |
| Democratic Yemen | YD | * | |
| Denmark | DK | Kroner | DKK |
| Djibout | DJ | * | |
| Dominica | DM | * | |
| Dominican Republic | DO | * | |
| East Timor | TP | * | |
| Ecuador | EC | * | |
| Egypt | EG | Egyptian Pound | EGP |
| El Salvador | SV | * | |
| Equatorial Guinea | GQ | * | |
| Estonia | EE | * | |
| Ethiopia | ET | Birr | ETB |
| Falkland Islands (Malvinas) FK | * | | |
| Foroe Islands | FO | * | |
| Fiji | FJ | * | |
| Finland | FI | Markka | FIM |
| France | FR | Franc | FRF |
| French Guiana | GF | French Franc | FRF |
| French Polynesia | PF | * | |
| French Southern (Territories) TF | French Franc | FRF | |
| Gabon | GA | * | |
| Gambia | GM | * | |
| Georgia | GE | * | |
| Germany | DE | Deutschmark | DEM |
| Ghana | GH | Cedi | GHC |
| Gibraltar | GI | * | |
| Greece | GR | Drachma | GRD |
| Greenland | GL | * | |
| Grenada | GD | * | |
| Guadeloupe | GP | French Franc | FRF |
| Guam | GU | US Dollar | USD |
| Guatemala | GT | * | |
| Guinea | GN | * | |
| Guinea-Bissau | GW | * | |
| Guyana | GY | * | |
| Haiti | HT | * | |
| Heard & McDonald Islands HM | | Australian Dollar | AUD |
| Honduras | HN | * | |
| Hong Kong | HK | Hong Kong Dollar | HKD |
| Hungary | HU | * | |
| Iceland | IS | * | |

| Country name | 2 Alpha code | Currency name | 3 Chr. code |
|---|---|---|---|
| India | IN | Indian Rupee | INR |
| Indonesia | ID | * | |
| Iran (Islamic Republic of) | IR | * | |
| Iraq | IQ | * | |
| Ireland | IE | Punt | IEP |
| Israel Shekel | IL | | ILS |
| Italy | IT | Lira | ITL |
| Jamaica | JM | * | |
| Japan | JP | Yen | JPY |
| Jordan | JO | * | |
| Kampuchea, (Democratic Peoples Republic) | KH | * | |
| Kazakhstan | KZ | * | |
| Kenya | KE | Kenyan Shilling | KES |
| Kiribati | KI | Australian Dollar | AUD |
| Kuwait | KW | * | |
| Kyrgyzstan | KG | * | |
| Lao People's Democratic Republic | LA | * | |
| Latvia | LV | * | |
| Lebanon | LB | * | |
| Lesotho | LS | Maluti | LSL |
| Liberia | LR | * | |
| Libian Arab Jamahiriya | LY | * | |
| Liechtenstein | LI | * | |
| Lithuania | LT | * | |
| Luxembourg | LU | * | |
| Macau | MO | * | |
| Madagascar | MG | * | |
| Malawi | MW | Kwacha | MWK |
| Malaysia | MY | Ringgit | MYR |
| Maldives | MY | * | |
| Mali | ML | CFA | Franc XOF |
| Malta | MT | * | |
| Marshall Islands | MH | US Dollar | USD |
| Martinique | MQ | French Franc | FRF |
| Mauritania | MR | * | |
| Mauritius | MU | Mauritian Rupee | MUR |
| Mexico | MX | * | |
| Micronesia | FM | US Dollar | USD |
| Moldova, (Republic of) | MD | * | |
| Monaco | MC | French Franc | FRF |

| Country name | 2 Alpha code | Currency name | 3 Chr. code |
|---|---|---|---|
| Mongolia | MN | * | |
| Montserrat | MS | * | |
| Morocco | MA | * | |
| Mozambique | MZ | Metical | MZM |
| Namibia | NA | Namibian Dollar | NAD |
| Nauru | NR | Australian Dollar | AUD |
| Nepal | NP | * | |
| Netherlands | NL | Guilder | NLG |
| Netherlands Antilles | AN | * | |
| Neutral Zone | NT | * | |
| New Caledonia | NC | * | |
| New Zealand | NZ | New Zealand Dollar | NZD |
| Nicaragua | NI | * | |
| Niger | NE | CFA Franc | XOF |
| Nigeria | NG | Naira | NGN |
| Niue | NU | New Zealand Dollar | NZD |
| Norfolk Islands | NF | Australian Dollar | AUD |
| North Korea. | KP | North Korean Won | KPW |
| Northern Mariana Islands | MP | US Dollar | USD |
| Norway | NO | Kroner | NOK |
| Oman | OM | * | |
| Pakistan | PK | Pakistan Rupee | PKR |
| Palau | PW | US Dollar | USD |
| Panama | PA | * | |
| Papua New Guinea | PG | * | |
| Paraguay | PY | * | |
| Peru | PE | * | |
| Philippines | PH | * | |
| Pitcairn | PN | New Zealand Dollar | NZD |
| Poland | PL | * | |
| Portugal | PT | Escudo | PTE |
| Puerto Rico | PR | US Dollar | USD |
| Qatar | QA | * | |
| Reunion | RE | French Franc | FRF |
| Romania | RO | * | |
| Russian Federation | RU | Russian Rouble | RUR |
| Rwanda | RW | Rwandan Franc | RWF |
| Saint Kitts and Nevis | KN | * | |
| Saint Lucia | LC | * | |
| Saint Vincent & the Grenadines | VC | * | |
| Samoa | WS | * | |
| San Marino | SM | Italian Lira | ITL |
| Sao Tome and Principe | ST | * | |

| Country name | 2 Alpha code | Currency name | 3 Chr. code |
|---|---|---|---|
| Saudi Arabia | SA | Riyal | SAR |
| Senegal | SN | CFA Franc | XOF |
| Seychelles | SC | * | |
| Sierra Leone | SL | * | |
| Singapore | SG | Singapore Dollar | SGD |
| Slovakia | SK | * | |
| Slovenia | ST | * | |
| Solomon Islands | SH | * | |
| Somalia | SO | * | |
| South Korea | KR | South Korean Won | KRW |
| South Africa | ZA | Rand | ZAR |
| Spain | ES | Peseta | ESP |
| Sri Lanka | LK | * | |
| St Pierre Miquelon | PM | French Franc | FRF |
| St. Helena | SH | * | |
| Sudan | SD | * | |
| Suriname | SR | * | |
| Svalbard and Jan Mayen Islands SJ | | Norwegian Kroner | NOK |
| Swaziland | SZ | Lilangeni | SZL |
| Sweden | SE | Swedish Kroner | SEK |
| Switzerland | CH | Swiss Franc | CHF |
| Syrian Arab Republic | SY | * | |
| Taiwan | TW | Taiwanese Dollar | TWD |
| Tajikistan | TJ | * | |
| Tanzania | TZ | Shilling | TZS |
| Thailand | TH | Baht | THB |
| Togo | TG | CFA Franc | XOF |
| Tokelau | TK | New Zealand Dollar | NZD |
| Tonga | TO | * | |
| Trinidad and Tobago | TT | * | |
| Tunisia | TN | * | |
| Turkey | TR | * | |
| Turkmenistan | TM | * | |
| Turks and Caicos Islands | TC | US Dollar | USD |
| Tuvalu | TV | Australian Dollar | AUD |
| Uganda | UG | Ugandan Shilling | UGS |
| Ukraine | UA | * | |
| United Arab Emirates | AE | Dirham | AED |
| United Kingdom | GB | Pound Sterling | GBP |
| United States Minor Outer Isles UM | | US Dollar | USD |
| United States of America | US | US Dollar | USD |
| Uruguay | UY | * | |
| Uzbekistan | UZ | * | |

| Country name | 2 Alpha code | Currency name | 3 Chr. code |
|---|---|---|---|
| Vanuatu | VU | * | |
| Vatican City State (Holy See) VA | | Italian Lira | ITL |
| Venezuela | VE | * | |
| Vietnam | VM | * | |
| Virgin Islands | VI | US Dollar | USD |
| Wallis & Futuna Islands | WF | * | |
| Western Sahara | EH | Spanish Pesetas | ESP |
| Yugoslavia | YU | * | |
| Zaire | ZR | * | |
| Zambia | ZM | Kwacha | ZMK |
| Zimbabwe | ZW | Zimbabwean Dollar | ZWD |

**\*** Where currencies for these countries are used they must be confirmed with Customs prior to completion of the SAD500.

**ANNEX 4: LIST OF DELIVERY TERMS (INCOTERMS)**

| Code | Description |
|------|-------------|
| CFR | Cost and freight |
| CIF | Cost, insurance and freight |
| CIP | Carriage and insurance paid to |
| CPT | Carriage paid to |
| DAF | Delivered at frontier |
| DDP | Delivered duty paid |
| DDU | Delivered duty unpaid |
| DEQ | Delivered ex quay (duty paid) |
| DES | Delivered ex ship |
| EXW | Ex works |
| FAS | Free alongside ship |
| FCA | Free carrier |
| FOB | Free on board |

**ANNEX 5: LIST OF TRANSPORT CODES**

| Code | Transport Mode |
|------|----------------|
| 1 | Maritime transport |
| 2 | Rail transport |
| 3 | Road transport |
| 4 | Air transport |
| 5 | Mail |
| 6 | Mode unknown |

**ANNEX 6: LIST OF PREFERENCE CODES**

| Preference | Code |
|------------|------|
| EFTA | |
| SADC | |

**ANNEX 7: LIST OF CPCs**

**EXTENDED PROCEDURE CODES**

| CODE | DESCRIPTION |
| --- | --- |
| 1000 | DIRECT PERMANENT EXPORT |
| 1040 | PERMANENT EXPORT FOLLOWING ENTRY FOR HOME USE |
| 1041 | EXPORT AFTER DRAWBACK OF DUTY PROCEDURE |
| 1052 | PERMANENT  EXPORT AFTER TEMPORARY EXPORT IMPORT  FOR  PROCESSING OR REPAIRS |
| 1071 | PERMANENT EXPORT AFTER WAREHOUSING |
| 1090 | PERMANENT EXPORT OF LOCALLY MANUFACTURED EXCISABLE GOODS |

| CODE | DESCRIPTION |
| --- | --- |
| 2100 | TEMPORARY EXPORT FOR PROCESSING OR REPAIR |
| 2200 | TEMPORARY EXPORT FOR RETURN IN AN UNALTERED STATE |

| CODE | DESCRIPTION |
| --- | --- |
| 3051 | RE-EXPORT AFTER TEMPORARY IMPORT FOR HIRED SERVICES |
| 3052 | RE-EXPORT AFTER CUSTOMS INWARD PROCESSING OR REPAIR |
| 3053 | RE-EXPORT OF TEMPORARY IMPORT FOR RETURN IN AN UNALTERED STATE |
| 3071 | RE-EXPORT AFTER CUSTOMS WAREHOUSING PROCEDURE |

| CODE | DESCRIPTION |
| --- | --- |
| 4000 | ENTRY FOR HOME USE |
| 4051 | ENTRY FOR HOME USE AFTER TEMPORARY IMPORT FOR HIRED SERVICES |
| 4052 | ENTRY FOR HOME USE AFTER TEMPORARY IMPORT FOR  INWARD PROCESSING |
| 4053 | ENTRY FOR HOME USE AFTER TEMPORARY IMPORT  FOR RE-EXPORT IN AN UNALTERED STATE |
| 4071 | ENTRY FOR HOME USE AFTER CUSTOMS WAREHOUSING |
| 4080 | ENTRY FOR HOME USE AFTER INWARD TRANSIT |
| 4081 | ENTRY FOR HOME USE AFTER OUTWARD AND THROUGH TRANSIT |
| 4100 | DIRECT IMPORT UNDER DRAWBACK OF DUTY PROCEDURE |

| CODE | DESCRIPTION |
| --- | --- |
| 5100 | TEMPORARY IMPORT FOR HIRED SERVICES |
| 5171 | TEMPORARY IMPORT FOR HIRED SERVICES AFTER WAREHOUSING |
| 5200 | TEMPORARY IMPORT FOR INWARD PROCESSING OR REPAIR |
| 5271 | TEMPORARY IMPORT FOR INWARD PROCESSING AFTER WAREHOUSING |
| 5300 | TEMPORARY IMPORT FOR RETURN IN AN UNALTERED STATE |

| 5371 | TEMPORARY IMPORT FOR RETURN IN AN UNALTERED STATE AFTER WAREHOUSING |
|------|---------------------------------------------------------------------|
| 6010 | RE-IMPORT OF GOODS AFTER PERMANENT EXPORT |
| 6021 | RE-IMPORT AFTER TEMPORARY EXPORT FOR PROCESSING OR REPAIR |
| 6022 | RE-IMPORT AFTER TEMPORARY EXPORT FOR RETURN IN AN ALTERED STATE |

| 7100 | DIRECT ENTRY FOR CUSTOMS  WAREHOUSING PROCEDURE |
|------|-------------------------------------------------|
| 7171 | CHANGE OF WAREHOUSE |
| 7180 | CUSTOMS WAREHOUSING AFTER INWARD TRANSIT |
| 7081 | CUSTOMS WAREHOUSING AFTER OUTWARD AND THROUGH TRANSIT |
| 7190 | WAREHOUSING OF GOODS LIABLE TO EXCISE DUTY |
| 8000 | DIRECT INWARD TRANSIT |
| 8071 | OUTWARD TRANSIT AFTER CUSTOMS WAREHOUSING |
| 8090 | OUTWARD TRANSIT OF LOCAL EXCISABLE GOODS IN BOND EX-WAREHOUSE |
| 8100 | THROUGH TRANSITS (RITs) |
| 8171 | OUTWARD TRANSIT AFTER WAREHOUSING OF THROUGH TRANSIT GOODS |
| 9000 | OTHER CUSTOMS PROCEDURES  - FORM E |
| 9071 | LOCAL EXCISE PROCEDURE AFTER WAREHOUSING |

**ADDITIONAL PROCEDURE CODES**

| CODE | DESCRIPTION |
|------|-------------|
| 000 | COMMON REGIME –NO RELIEF OR EXEMPTION FROM NORMAL DUTY / TAX |
| 430 | ORDINARY LEVY (IMPORTS BY CENTRAL GOVERNMENT) |
| 431 | INDUSTRIAL REBATES, VAT PAYABLE |
| 432 | IMPORTS BY INTERNATIONAL ORGANIZATIONS |
| 433 | GOODS FOR DISABLED PERSONS |
| 434 | GOODS FOR HEADS OF STATE |
| 435 | GOODS FOR RETURNING RESIDENTS AND NON-RESIDENTS ON CHANGE OF RESIDENCE |
| 436 | GOODS FOR RELIGIOUS INSTRUCTION |
| 437 | GOODS FOR DIPLOMATS, DIPLOMATIC MISSIONS AND FOREIGN REPRESENTATIVES |
| 438 | GOODS IMPORTED FOR DISASTER RELIEF, TECHNICAL ASSISTANCE AND UNDER INTERNATIONAL AGREEMENTS |
| 439 | GOODS APPROVED BY SACU MEMBER STATES |
| 440 | AGRICULTURAL INPUTS |
| 441 | FOOD STUFFS |
| 442 | PRESCRIPTION DRUGS AND MEDICINES |
| 443 | SCHOOL TEXT BOOKS AND EXERCISE BOOKS |
| 445 | BANK NOTES AND COINS: CURRENCY |
| 446 | PARAFFIN FOR ILLUMINATING AND HEATING, PETROL, DIESEL AND LIQUIFIED PETROLIUM GAS (HANDIGAS) |
| 447 | INHERITED HOUSEHOLD & PERSONAL EFFECTS (EXCLUDING MOTOR VEHICLES) |
| 448 | PERSONAL GOODS FOR DECEASED RESIDENT |
| 449 | GOODS AUTHORISED FOR DESTRUCTION |
| 450 | GOODS FOR REPLACEMENT UNDER WARRANTY |
| 451 | INDUSTRIAL REBATE WITH NO VAT PAYABLE |
| 452 | GENERAL REBATE WITH NO VAT PAYABLE |
| 455 | OTHER GENERAL REBATES: VAT PAYABLE |

**ANNEX 8: LIST OF VALUATION METHODS**

| Method | Description |
|--------|-------------|
| 1 | Transaction Value |
| 2 | Transaction Value, Identical Goods |
| 3 | Transaction Value, Similar Goods |
| 4 | Deductive Method |
| 5 | Computed Method |
| 6 | Fall Back Method |