



# Swaziland Revenue Authority

## CUSTOMS PROCEDURE CODES (CPC) EXPLANATORY NOTES TO ADDITIONAL CODES

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### 1. DEFINITION

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

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

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

### 2. PURPOSE

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

### 3. LEGAL IMPLICATIONS

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

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

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

#### **Note:**

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

#### 4. Table of Additional Codes

<b>Procedure: Ordinary Levy Goods (i.e. Importation for home use of goods for the exclusive use of the Government of the Kingdom of Swaziland. That is to say Government Ministries and their Departments excluding statutory bodies.)</b>		
<b>CPC</b>	<b>Item</b>	<b>Details/Requirement</b>
<b>430</b>	<b>Legislation:</b>	Section 47bis of the Customs and Excise Act Schedule 1 Part 8 Item 196.10 of that Act
	<b>Number of copies required:</b>	<b>Computer environment</b> <b>2</b> <b>Manual environment</b> <b>4</b>
	<b>Supporting Documents:</b>	Ordinary Levy Certificate duly signed by the Principal Secretary for the Ministry or whose Department is importing goods supported by copies of the authorized Government requisitions and purchase orders. The Certificate has to be acknowledged by the Commissioner of Customs and Excise prior to its use at the port of entry / clearance.
	<b>Duties / Taxes Payable:</b>	Value Added Tax.
	<b>Special Provisions:</b>	A rebate of all customs duties will be granted for goods imported for use solely by the Government Ministries and their Departments. VAT is payable by the Government Ministries and their Departments. In the case of ex-warehouse procedures the identifying particulars of the bill of entry, which placed the goods into the warehouse, must be shown in Box 40 of the SAD 500.
	<b>Permitted Extended Procedures:</b>	4000, 4051, 4052, 4071, 4080, 4081

<b>Procedure: Importation for home use of goods for use under industrial rebates where goods are neither exempted nor zero rated under the VAT Act and its Regulations.</b>		
<b>CPC</b>	<b>Item</b>	<b>Details/Requirements</b>
<b>431</b>	<b>Legislation:</b>	Section 75(1)(a) of the Customs & Excise Act , 1971 Schedule 3 of the Customs Tariff Handbook
	<b>Number of copies required:</b>	<b>Computer environment</b> <b>2</b> <b>Manual environment</b> <b>4</b>
	<b>Supporting Documents:</b>	A rebate certificate issued by the Trade Promotion Unit of the Ministry responsible for Commerce, Industry and Trade. The Certificate has to be acknowledged by the Commissioner of Customs and Excise prior to its use at the port of entry / clearance.
	<b>Duties / Taxes Payable:</b>	Value Added Tax.
	<b>Special Provisions:</b>	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.
	<b>Permitted Extended Procedures:</b>	4000, 4051, 4052, 4071, 4080, 4081

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

<b>Procedure: Importation for home use of goods for disabled persons or for the upliftment of indigent persons</b>		
<b>CPC</b>	<b>Item:</b>	<b>Details/requirements</b>
<b>433</b>	<b>Legislation:</b>	Section 75(1)(b) of the Customs & Excise Act , 1971 Schedule 4 Rebate item 405.04 of the Customs Tariff Handbook Section 20 of the VAT Act, 2011 Section 23(2) of the VAT Regulations, 2012
	<b>Number of copies required:</b>	<b>Computer environment</b> <b>2</b> <b>Manual environment</b> <b>4</b>
	<b>Supporting Documents:</b>	A rebate certificate issued by the Trade Promotion Unit of the Ministry responsible for Commerce, Industry and Trade. The importer has to submit documentary proof of registration with the relevant authorities in Swaziland. The Certificate has to be acknowledged by the Commissioner of Customs and Excise prior to its use at the port of entry / clearance.
	<b>Duties / Taxes Payable:</b>	Nil
	<b>Special Provisions:</b>	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.
	<b>Permitted Extended Procedures:</b>	4000, 4051, 4052, 4071, 4080, 4081







<b>Procedure:</b> Importation for home use of specified agricultural inputs namely fertilizers (Chapter 31), pesticides (Heading 38.08), seeds in the form used for cultivation, but excluding flower seeds, and animal feeds.		
CPC	Item	Details/Requirements
440	<b>Legislation:</b>	Section 24(4) / Second Schedule of the VAT Act, 2011
	<b>Number of copies required:</b>	<b>Computer environment</b> 2 <b>Manual environment</b> 4
	<b>Supporting Documents:</b>	Permit required from Ministry responsible for Agriculture where applicable
	<b>Duties / Taxes Payable:</b>	Customs Duty
	<b>Special Provisions:</b>	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.
	<b>Permitted Extended Procedures:</b>	4000, 4051, 4052, 4071, 4080, 4081

<b>Procedure:</b> Importation for home use of foodstuffs being maize, margarine, butter, baby formula, whey, cheese, maize meal, rice, samp, beans, fresh eggs and egg pulp, vegetable oil, except olive oil, marketed and supplied for use in the process of cooking food; ice cream, honey (natural or artificial), yoghurt, milk, milk powder and milk substitutes, brown bread, fresh fruits (HS Codes 0701.10 to 0709.90), fresh vegetables(HS Codes 0801.11 to 0810.90) and other edible products of animal origin classifiable under HS Heading 04.10		
CPC	Item	Details / description
441	<b>Legislation:</b>	Section 24(4) / Second Schedule of the VAT Act, 2011
	<b>Number of copies required:</b>	<b>Computer environment</b> 2 <b>Manual environment</b> 4
	<b>Supporting Documents:</b>	Permits required from Ministry responsible for Agriculture, NAMBOARD and Swaziland Dairy Board as may be applicable
	<b>Duties / Taxes Payable:</b>	Customs duty
	<b>Special Provisions:</b>	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.
	<b>Permitted Extended Procedures:</b>	4000, 4051, 4052, 4071, 4080, 4081



CPC		
444		<i>Reversed for future use</i>

Procedure: Importation for home use of currency.						
CPC	Item	Details/Requirements				
445	Legislation:	Section 2 of the VAT Act, 2011				
	Number of copies required:	<table border="0"> <tr> <td>Computer environment</td> <td style="text-align: right;">2</td> </tr> <tr> <td>Manual environment</td> <td style="text-align: right;">4</td> </tr> </table>	Computer environment	2	Manual environment	4
	Computer environment	2				
	Manual environment	4				
	Supporting Documents:	Authority from the Central Bank				
	Duties / Taxes Payable:	Nil				
Special Provisions:	-					
Permitted Extended Procedures:	4000, 4080					

Procedure: Importation for home use of paraffin (HS Codes 2710.1215 and 2710.1226) intended for cooking, illuminating and heating provided it is not mixed or blended with any other substance for any purpose other than cooking, illuminating or heating; diesel, petrol and Liquefied Petroleum Gas (LPG).						
CPC	Item	Details/Requirements				
446	Legislation:	Section 24(4) / Second Schedule of the VAT Act, 2011				
	Number of copies required:	<table border="0"> <tr> <td>Computer environment</td> <td style="text-align: right;">2</td> </tr> <tr> <td>Manual environment</td> <td style="text-align: right;">4</td> </tr> </table>	Computer environment	2	Manual environment	4
	Computer environment	2				
	Manual environment	4				
	Supporting Documents:	-				
	Duties / Taxes Payable:	Customs duty				
Special Provisions:	In the case of ex-warehouse procedures the identifying particulars of the bill of entry, which placed the goods into the warehouse, must be shown in Box 40 of the SAD 500.					
Permitted Extended Procedures:	4000, 4051, 4052, 4071, 4080, 4081					





<b>Procedure: Importation for home use of goods for use under industrial rebates where goods are either exempted or zero rated under the VAT Act and its Regulations.</b>		
<b>CPC</b>	<b>Item</b>	<b>Details/Requirements</b>
<b>451</b>	<b>Legislation:</b>	Section 75(1)(b) of the Customs & Excise Act , 1971 Schedule 4 Rebate item 412.26 of the Customs Tariff Handbook Section 20 of the VAT Act, 2011 Section 23(2) of the VAT Regulations, 2012
	<b>Number of copies required:</b>	<b>Computer environment</b> <b>2</b> <b>Manual environment</b> <b>4</b>
	<b>Supporting Documents:</b>	-
	<b>Duties / Taxes Payable:</b>	Nil
	<b>Special Provisions:</b>	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.
	<b>Permitted Extended Procedures:</b>	4000, 4051, 4052, 4071, 4080, 4081

<b>Procedure: Importation for home use of goods for use under general rebates where goods are either exempted or zero rated under the VAT Act and its Regulations.</b>		
<b>CPC</b>	<b>Item</b>	<b>Details/Requirements</b>
<b>452</b>	<b>Legislation:</b>	Section 75(1)(a) of the Customs & Excise Act , 1971 Schedule 4 of the Customs Tariff Handbook Section 20 and 24(4) of the Value Added Tax, 2011
	<b>Number of copies required:</b>	<b>Computer environment</b> <b>2</b> <b>Manual environment</b> <b>4</b>
	<b>Supporting Documents:</b>	A rebate certificate issued by the Trade Promotion Unit of the Ministry responsible for Commerce, Industry and Trade. The Certificate has to be acknowledged by the Commissioner of Customs and Excise prior to its use at the port of entry / clearance.
	<b>Duties / Taxes Payable:</b>	Nil.
	<b>Special Provisions:</b>	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.
	<b>Permitted Extended Procedures:</b>	4000, 4051, 4052, 4071, 4080, 4081

CPC		
453	<i>Reversed for future use</i>	

CPC		
454	<i>Reversed for future use</i>	

<b>Procedure: Importation for home use of goods for use under general rebates where goods are neither exempted nor zero rated under the VAT Act and its Regulations.</b>		
<b>CPC</b>	<b>Item</b>	<b>Details/Requirements</b>
<b>455</b>	<b>Legislation:</b>	Section 75(1)(a) of the Customs & Excise Act, 1971 Schedule 4 of the Customs Tariff Handbook Section 20 and 24(4) of the Value Added Tax, 2011
	<b>Number of copies required:</b>	<b>Computer environment</b> <b>2</b> <b>Manual environment</b> <b>4</b>
	<b>Supporting Documents:</b>	-
	<b>Duties / Taxes Payable:</b>	Value Added Tax
	<b>Special Provisions:</b>	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.
	<b>Permitted Extended Procedures:</b>	4000, 4051, 4052, 4071, 4080, 4081