



MANUAL FOR CPC EXPLANATORY NOTES

August 2017

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 Swaziland 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 Swaziland.

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 these 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 have to 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 has to note that each procedure and APC has to be backed by provisions of legislation in Swaziland.

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

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

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

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

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

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

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 on VAT Zero Rating on milk of HS Headings 04.01 to 04.06; Natural honey (HS Heading 04.09); Edible products of animal origin n.e.s (HS Heading 04.10); Margarine (HS Heading 15.17); Artificial honey (HS Heading 17.02); Desserts and baby formula (HS Heading 19.01); Ice creams (HS Heading 21.05) and milk substitutes such as Cremora (HS Heading 21.06)

107	VAT Zero Rating on Brown Bread
108	VAT Zero Rating on Animal Feed
109	VAT Zero Rating on Samp not 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
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 textbooks
116	VAT Zero Rating on diesel, paraffin (kerosene), petrol and light petroleum gas (LPG)
125	VAT Exemption on Postage stamps.
130	VAT Exemption on Precious Metals and Other Valuables supplied to Central Bank of Swaziland for the Treasury of the Government of Swaziland.
135	VAT Exemption on Human Organs, Blood and Milk.
140	VAT Exemption on electricity
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)

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 silk worm 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.

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
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, charitable, welfare or youth organizations or purposes.

406	Rebate of Duty on goods for diplomatic and other foreign 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

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)
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 490.05 and 490.30.
491	Rebate of Duty on goods temporarily admitted subject to exportation in the same state under Rebate Items 490.05 and 490.30.
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

499	Rebate of Duty on goods motor vehicles being imported by immigrants for their personal use.
997	Motor Vehicle Levy 6%
998	Motor vehicle Levy 3%
999	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

16. DETAILED DESCRIPTION OF ADDITIONAL PROCEDURE CODES (APCs)

Procedure: VAT Zero Rating on Maize Meal						
APC	Description	Details/Requirement				
101	Legislation:	Section 24 as read with First Schedule to the VAT Act, 2011 Paragraph 1(c)				
	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 as read with First Schedule to the VAT Act, 2011 Paragraph 1(d)				
	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, 4077, 4072, 4200, 4300, 6000
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Procedure: VAT Zero Rating on Beans not further prepared or processed or packed as seed						
APC	Description	Details/Requirement				
103	Legislation:	Section 24 as read with First Schedule to the VAT Act, 2011 Paragraph 1(e)				
	Number of copies required:	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 50%;">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:	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
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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 as read with First Schedule to the VAT Act, 2011 Paragraph 1(f)				
	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
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Procedure: VAT Zero Rating on milk of HS Headings 04.01 to 04.06; Natural honey (HS Heading 04.09); Edible products of animal origin n.e.s (HS Heading 04.10); Margarine (HS Heading 15.17); Artificial honey (HS Heading 17.02); Desserts and baby formula (HS Heading 19.01); Ice creams (HS Heading 21.05) and milk substitutes such as creamora (HS Heading 21.06)

APC	Description	Details/Requirement				
106	Legislation:	Section 24 as read with First Schedule to the VAT Act, 2011 Paragraph 1(h)				
	Number of copies required:	<table style="width: 100%; border: none;"> <tr> <td style="width: 50%;">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:	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: VAT Zero Rating on Brown Bread						
APC	Description	Details/Requirement				
107	Legislation:	Section 24 as read with First Schedule to the VAT Act, 2011 Paragraph 1(i)				
	Number of copies required:	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 50%;">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:	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: VAT Zero Rating on Animal Feed						
APC	Description	Details/Requirement				
108	Legislation:	Section 24 as read with First Schedule to the VAT Act, 2011 Paragraph 1(j)				
	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
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Procedure: VAT Zero Rating on Samp not prepared or processed						
APC	Description	Details/Requirement				
109	Legislation:	Section 24 as read with First Schedule to the VAT Act, 2011 Paragraph 1(k)				
	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
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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 as read with First Schedule to the VAT Act, 2011 Paragraph 1(l)				
	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
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Procedure: VAT Zero Rating on fresh eggs						
APC	Description	Details/Requirement				
111	Legislation:	Section 24 as read with First Schedule to the VAT Act, 2011 Paragraph 1(m)				
	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
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Procedure: VAT Zero Rating on rice						
APC	Description	Details/Requirement				
112	Legislation:	Section 24 as read with First Schedule to the VAT Act, 2011 Paragraph 1(n)				
	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
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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 as read with First Schedule to the VAT Act, 2011 Paragraph 1(o)				
	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
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Procedure: VAT Zero Rating on Medicines and Drugs						
APC	Description	Details/Requirement				
114	Legislation:	Section 24 (4) and Second Schedule to the VAT Act, 2011 Paragraph 1(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					
	Duties / Taxes Payable:	Customs duty.				
	Special Provisions:	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 prescription issued by a registered medical within sixty (60) days prior to the supply and in such quantities as prescribed by the registered medical practitioner” 				

	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 as read with First Schedule to the VAT Act, 2011 Paragraph 1(q)				
	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 diesel, paraffin (kerosene), petrol and light petroleum gas (LPG)						
APC	Description	Details/Requirement				
116	Legislation:	Section 24 as read with First Schedule to the VAT Act, 2011 paragraph 1(q) (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.		
APC	Description	Details/Requirement
125	Legislation:	Exempt, Section 19(1) as read with 20(b) and First Schedule to the VAT Act
	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.

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 Swaziland for the Treasury of the Government of Swaziland.		
APC	Description	Details/Requirement
130	Legislation:	Section 19(1) as read with Section 20 and First Schedule to the VAT Act
	Supporting Documents:	Nil
	Duties / Taxes Payable:	Customs Duties
	Special Provisions:	Exempt only when supplied to the Central Bank of Swaziland for the Treasury of the Government of Swaziland 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.

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(b) and First Schedule to the VAT Act				
	Number of copies required:	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 50%;">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:	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: VAT Exemption on Electricity						
APC	Description	Details/Requirement				
140	Legislation:	Section 19(1) as read with Section 20(b) and First Schedule to the VAT Act				
	Number of copies required:	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 50%;">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:	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(b) of VAT Act as read with Regulation 13(3) of VAT Regulations.				
	Number of copies required:	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 80%;">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:	-				
Duties / Taxes Payable:	Customs Duties					
Special Provisions:						

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				

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 style="width: 100%; border: none;"> <tr> <td style="width: 50%;">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:	Nil					
Special Provisions:	Qualifies for Motor Vehicles which are to be cleared at an Inland Customs Office					

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 style="width: 100%; border: none;"> <tr> <td style="width: 50%;">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>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
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Procedure: Prepared foodstuffs; beverages, spirits and vinegar; tobacco and manufactured tobacco substitutes.						
APC	Description	Details/Requirements				
304	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 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>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 has to be acknowledged by the Commissioner of Customs and Excise prior to importation and clearance of goods.</p>					

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

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

APC	Description	Details/requirements
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Procedure: Raw hides and skins, leather, fur skins and articles thereof; saddler and harness travel goods, handbags and similar containers; articles of gut (excluding silk worm gut).

APC	Description	Details/requirements				
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:	<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>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: 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:	<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>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>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:	<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 has to 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>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
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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
	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:		
	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%)	
	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, 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
312	Legislation:	<p>Section 75(1)(a) of the Customs and Excise Act , 1971</p> <p>Schedule 3 Rebate item 312.00 of the Customs Tariff Handbook</p>

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 has to 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>312.02/59.07/01.04/46;</p> <p>312.02/65.01/01.04/40</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 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																	
	Supporting Documents:	Nil																		
	Duties / Taxes Payable:	<p>Customs Duties as specified under Rebate Item Codes:</p> <table border="1" data-bbox="632 760 1959 1040"> <tbody> <tr> <td data-bbox="632 760 1075 829">313.06/6911.10/01.06/68</td> <td data-bbox="1075 760 1518 829">313.06/6911.10/06.06/60</td> <td colspan="2" data-bbox="1518 760 1959 829">313.06/69.12/04.04/46</td> </tr> <tr> <td data-bbox="632 829 1075 899">313.06/6911.10/03.06/67</td> <td data-bbox="1075 829 1518 899">313.06/69.12/01.04/46</td> <td colspan="2" data-bbox="1518 829 1959 899">313.06/69.12/05.04/44</td> </tr> <tr> <td data-bbox="632 899 1075 969">313.06/6911.10/04.06/61</td> <td data-bbox="1075 899 1518 969">313.06/69.12/02.04/40</td> <td colspan="2" data-bbox="1518 899 1959 969">313.06/69.12/06.04/49</td> </tr> <tr> <td data-bbox="632 969 1075 1040">313.06/6911.10/05.06/66</td> <td data-bbox="1075 969 1518 1040">313.06/69.12/03.04/45</td> <td colspan="2" data-bbox="1518 969 1959 1040"></td> </tr> </tbody> </table> <p>Value Added Tax</p>			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																			
	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: 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
	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: 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:	Computer environment Nil Manual environment 4
	Supporting Documents:	Nil
	Duties / Taxes Payable:	Customs Duties as specified under Rebate Item Codes 315.12/3920.4/01.05/51; 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: 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:	<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 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:		
	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:	Value Added Tax		
	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: Vehicles, Aircraft, Vessels and Associated Transport Equipment.			
APC	Description	Details/Requirements	
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
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:	<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: 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:	<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:	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:	<p>Customs Duties as specified under Rebate Item Codes:</p> <table border="1" data-bbox="632 932 1955 1211"> <tr> <td>320.03/54.04/01.04/42</td> <td>320.07/54.05/01.04/46</td> </tr> <tr> <td>320.03/5801.10/01.06/66</td> <td>320.12/54.07/01.04/48</td> </tr> <tr> <td>320.05/39.04/01.04/49</td> <td>320.12/58.11/01.04/49</td> </tr> <tr> <td>320.07/54.04/01.04/41</td> <td></td> </tr> </table> <p>Value Added Tax</p>	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	
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									

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: 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
	Number of copies required:	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: 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:	<p>Section 75(1)(a) of the Customs and Excise Act , 1971</p> <p>Schedule 3 Rebate item 311.00 of the Customs Tariff Handbook</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>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 has to 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:	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 322 (Full Duty less the greater of 25% or 23c/sqm)

APC	Description	Details/Requirements			
324	Legislation:	<p>Section 75(1)(a) of the Customs and Excise Act , 1971</p> <p>Schedule 3 Rebate item 311.00 of the Customs Tariff Handbook</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
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 has to 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 311.12/54.07/03.04/48</p> <p>Value Added Tax</p>
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:	<p>4000, 4051, 4052, 4071, 4072, 4077, 4200, 4300</p>

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

APC	Description	Details/Requirements				
390	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:	<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>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, 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:	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: Rebate of Duty on goods for the Head of State.

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:	Computer environment Nil Manual environment 4
	Supporting Documents:	Nil
	Duties / Taxes Payable:	Nil
	Special Provisions:	Scan and attach: Letter issued and signed only by the Chief Officer in the King's Office. Rebate Certificate / Certificate "A" specifying the legal provision of the Customs and Excise Act and the Value Added Act under which the goods are being imported.

	The Letter or Certificate has to be acknowledged by the Commissioner of Customs and Excise prior to its use in the clearance of goods.
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:	Section 75(1)(b) of the Customs and Excise Act , 1971 Schedule 4 Rebate item 403.01 of the Customs Tariff Handbook Section 20 of the VAT Act, 2011 Section 23(2) of the VAT Regulations, 2012				
	Number of copies required:	<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:	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, 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 Manual environment	Nil 4									
Supporting Documents:	A rebate certificate issued by the Authorized Government Agency 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 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>460.25/2204.10/01.06/25</td> <td>460.25/22.06/01.04/43</td> <td>460.25/2208.60/01.06/67</td> </tr> <tr> <td>460.25/2204.21/01.06/60</td> <td>460.25/22.07/01.04/46</td> <td>460.25/2208.70/01.06/64</td> </tr> <tr> <td>460.25/2205.10/01.06/61</td> <td>460.25/2208.40/03.06/61</td> <td>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	460.25/2208.90/01.06/69
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, Charitable, Welfare or Youth Organizations or Purposes.

APC	Description	Details / Requirements
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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> <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 has to 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.						
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 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 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 has to 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: 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:	<p>Section 75(1)(b) of the Customs and Excise Act , 1971</p> <p>Schedule 4 Rebate items 407.04 and 407.06 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>Form CE101 completed by the person claiming the concession.</p> <p>The Form CE101 has to be approved by the Commissioner of Customs and Excise prior to its use during clearance of goods, where applicable.</p>				

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> <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>Excludes Rebate Item Code 408.03 that has been catered for under APC 406 In</p> <p>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:	<p>Section 75(1)(a) of the Customs and Excise Act, 1971</p> <p>Schedule 4 of the Customs Tariff Handbook</p> <p>Section 3 of the Value Added Tax, 2011</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:	The importer has to 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 Swaziland must be shown in Box 40 of the SAD 500.
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:	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> <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:	<p>Section 75(1)(a) of the Customs and Excise Act, 1971</p> <p>Schedule 4 Rebate item 412.00 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>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 has to 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:	<p>Section 75(1)(a) of the Customs and Excise Act, 1971</p> <p>Schedule 4 of the Customs Tariff Handbook</p> <p>Section 3 of the Value Added Tax, 2011</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>A rebate certificate issued by the Minister as may be applicable.</p> <p>The Certificate has to 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:	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> <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 Authorized Government Agency as may be applicable.</p> <p>The Certificate has to be acknowledged by the Commissioner of Customs and Excise prior to importation and clearance of goods.</p>				
Duties / Taxes Payable:	<p>Customs Duties as prescribed in the Rebate Item Codes listed below</p> <p>Value Added Tax</p>				
Special Provisions:	<p>Rebate Item Codes covered by this APC are:</p> <table border="1"> <tr> <td>460.25/2208.20/02.06/62</td> <td>460.25/2208.40/02.06/67</td> </tr> <tr> <td>460.25/2208.30/02.06/60</td> <td>460.25/2208.50/02.06/64</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>	460.25/2208.20/02.06/62	460.25/2208.40/02.06/67	460.25/2208.30/02.06/60	460.25/2208.50/02.06/64
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				
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 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 has to 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"> <tbody> <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> </tbody> </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,
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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				
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:	<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 has to 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:			
	460.25/0201.30/01.06/65	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
	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 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:	Computer environment Nil Manual environment 4

Supporting Documents:	A rebate certificate issued by the Authorized Government Agency 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 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>460.25/04.05/01.04/45</td> <td>460.25/0710/01.04/49</td> <td>460.25/0813.20/01.06/67</td> </tr> <tr> <td>460.25/04.08/01.04/44</td> <td>460.25/0710.21/01.06/62</td> <td>460.25/21.06/01.04/46</td> </tr> <tr> <td>460.25/0708.10/01.06/63</td> <td>460.25/07.12/01.04/41</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>			460.25/04.05/01.04/45	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	
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											
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
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419	Legislation:	<p>Section 75(1)(a) of the Customs and Excise Act, 1971</p> <p>Schedule 4 Rebate Item Code 460.25 of the Customs Tariff Handbook</p> <p>Section 3 of the Value Added Tax, 2011</p>														
	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 has to be acknowledged by the Commissioner of Customs and Excise prior to importation and clearance of goods.														
	Duties / Taxes Payable:	<p>Customs Duties as prescribed in the Rebate Item Codes listed below</p> <p>Value Added Tax</p>														
	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;">460.25/04.01/01.04/45</td> <td style="text-align: center;">460.25/04.04/01.04/49</td> <td style="text-align: center;">460.25/0712.90/01.06/68</td> <td style="text-align: center;">460.25/1901.10/01.06/40</td> </tr> <tr> <td style="text-align: center;">460.25/04.02/01.04/46</td> <td style="text-align: center;">460.25/0710.10/01.06/67</td> <td style="text-align: center;">460.25/0713.30/01.05/55</td> <td style="text-align: center;">460.25/2106.90/02.06/67</td> </tr> <tr> <td style="text-align: center;">460.25/04.03/01.04/42</td> <td style="text-align: center;">460.25/0710.20/01.05/59</td> <td style="text-align: center;">460.25/0713.60/01.06/62</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>				460.25/04.01/01.04/45	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
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														
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				
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:	<table border="0"> <tr> <td data-bbox="630 646 1039 686">Computer environment</td> <td data-bbox="1039 646 1938 686">Nil</td> </tr> <tr> <td data-bbox="630 695 1039 735">Manual environment</td> <td data-bbox="1039 695 1938 735">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 has to 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:		
	460.25/0813.30/01.06/64	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
	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 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> <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 has to 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" data-bbox="636 553 1835 691"> <tr> <td data-bbox="636 553 974 621">460.25/10.01/01.04/48</td> <td data-bbox="974 553 1404 621">460.25/10.08/01.04/42</td> <td data-bbox="1404 553 1835 621">460.25/19.02/01.04/47</td> </tr> <tr> <td data-bbox="636 621 974 691">460.25/10.05/01.04/43</td> <td data-bbox="974 621 1404 691">460.25/12.01/01.04/45</td> <td data-bbox="1404 621 1835 691">460.25/12.01/01.04/45</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	460.25/12.01/01.04/45
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	460.25/12.01/01.04/45						
Permitted Extended Procedures:	4000, 4052, 4071, 4077, 4200, 4300							
<p>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 Provisions below</p>								
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:	<table style="width: 100%; border: none;"> <tr> <td style="width: 50%;">Computer environment</td> <td style="width: 50%; 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:	A rebate certificate issued by the Authorized Government Agency 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 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 Provisions below

APC	Description	Details/Requirements				
424	Legislation:	<p>Section 75(1)(a) of the Customs and Excise Act, 1971</p> <p>Schedule 4 Rebate Item Code 460.25 of the Customs Tariff Handbook</p> <p>Section 3 of the Value Added Tax, 2011</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>A rebate certificate issued by the Authorized Government Agency as may be applicable.</p> <p>The Certificate has to be acknowledged by the Commissioner of Customs and Excise prior to importation and clearance of goods.</p>				
	Duties / Taxes Payable:	<p>Customs Duties as prescribed in the Rebate Item Codes listed below</p> <p>Value Added Tax</p>				

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: 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:	Computer environment	Nil
		Manual environment	4

Supporting Documents:	<p>A rebate certificate issued by the Authorized Government Agency as may be applicable.</p> <p>The Certificate has to be acknowledged by the Commissioner of Customs and Excise prior to importation and clearance of goods.</p>								
Duties / Taxes Payable:	<p>Customs Duties as prescribed in the Rebate Item Codes listed below</p> <p>Value Added Tax</p>								
Special Provisions:	<p>Rebate Item Codes covered by this APC are:</p> <table border="1" data-bbox="634 604 1938 743"> <tr> <td data-bbox="634 604 1066 673">460.25/10.01/01.04/48</td> <td data-bbox="1066 604 1501 673">460.25/10.08/01.04/42</td> <td data-bbox="1501 604 1938 673">460.25/19.02/01.04/47</td> </tr> <tr> <td data-bbox="634 673 1066 743">460.25/10.05/01.04/43</td> <td data-bbox="1066 673 1501 743">460.25/12.01/01.04/45</td> <td data-bbox="1501 673 1938 743"></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:	<p>4000, 4052, 4071, 4077, 4200, 4300</p>								

<p>Procedure: General Rebates listed in Schedule 4 Rebate Item 412.00 (VAT Exempted)</p>		
APC	Description	Details/Requirements

426	Legislation:	<p>Section 75(1)(a) of the Customs and Excise Act, 1971</p> <p>Schedule 4 Rebate item 412.00 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>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 has to 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	Section 75(1)(a) of the Customs and Excise Act, 1971 Schedule 4 of the Customs Tariff Handbook	
	Number of copies required:	Computer environment	Nil
		Manual environment	4
	Supporting Documents:	The importer has to 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 Swaziland 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 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 has to be acknowledged by the Commissioner of Customs and Excise prior to importation and clearance of goods.
	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				
460	Legislation:	<p>Section 75(1)(a) of the Customs and Excise Act, 1971</p> <p>Schedule 4 Rebate Item 460.00 of the Customs Tariff Handbook excluding Rebate Item Codes listed in the Special Provisions below.</p> <p>Section 3 of the Value Added Tax, 2011</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>A rebate certificate issued by the Authorized Government Agency as may be applicable.</p> <p>The Certificate has to 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 APCs listed below for exclusions from this APC: 404; 415; 416; 417; 418; 419; 421; 422; 423; 424; 425; 427 In Box</p> <p>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>					
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				
470	Legislation:	<p>Section 75(1)(a) of the Customs and Excise Act, 1971</p> <p>Schedule 4 Rebate Item 470.02 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:	Security or other form of guarantee sufficient to cover the revenue at stake should be provided.
Duties / Taxes Payable:	Nil
Special Provisions:	<p>Applicable only to Rebate Item Code 470.02.</p> <p>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</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:	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</p> <p>Schedule 4 Rebate Item 470.02 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> <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 has to submit sufficient guarantee for all duties and VAT payable to the Commissioner Customs. A rebate certificate issued by the Trade Promotion Department of the Ministry responsible for Commerce, Industry and Trade. The Certificate has to be acknowledged by the Commissioner of Customs and Excise prior to importation and clearance of goods.				
Duties / Taxes Payable:	Value Added Tax				
Special Provisions:	<p>Applicable only to Rebate Item Code 470.03.</p> <p>Refer to APC 470 for purposes of Rebate Item Code 470.02 In Box 44 capture the Rebate Item Code in the format: 470.xx/xx.xx/xx.xx/xx such as 470.03/00.00/01.00/03</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 for specific purposes (excluding those under APC 481)					
APC	Description	Details/Requirements			

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

APC	Description	Details/Requirements				
481	Legislation:	Section 75(1)(a) of the Customs and Excise Act, 1971 Schedule 4 Rebate item 480.00 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:	-				
	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 490.05 and 490.30.						
APC	Description	Details/Requirements				
490	Legislation:	Section 75(1)(a) of the Customs and Excise Act, 1971 Schedule 4 Rebate Item 490.00 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 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 has to submit sufficient guarantee for all duties and VAT payable to the Commissioner Customs. 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:	Nil				

Special Provisions:	<p>Rebate Items 490.05 and 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>					
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 490.05 and 490.30.						
APC	Description	Details/Requirements				
491	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 3 of the Value Added Tax, 2011</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:	Nil				

Duties / Taxes Payable:	Value Added Tax
Special Provisions:	<p>Caters for Rebate Item 490.05 and 490.30 only.</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>
Permitted Extended Procedures:	4000, 4051, 4251, 4351, 5100, 5200, 5300, 5400, 5500, 5171, 5177, 5271, 5277, 5371, 5377, 5571, 5577

Procedure: Imported goods admitted under Rebate of Duty for use in specified activities in the Customs Controlled Area ("CCA") contemplated in Section 21A						
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:	<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: 405.xx/xx.xx/xx.xx/xx such as 498.01/00.00/01.00/00</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: Motor vehicles being Imported by Immigrants for their Personal Use.						
APC	Description	Details/Requirements				
499	Legislation:	<p>Section 75(1)(b) of the Customs and Excise Act , 1971</p> <p>Schedule 4 Rebate items 407.04 and 407.06 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>Form CE101 completed by the person claiming the concession.</p> <p>The Form CE101 has to be approved by the Commissioner of Customs and Excise prior to its use during clearance of goods, where applicable.</p>
Duties / Taxes Payable:	<p>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</p>
Special Provisions:	<p>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</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, 4052, 4071, 4077, 4200, 4300, 6000, 6023</p>

Procedure: Motor Vehicle Levy 6%						
APC	Description	Details/Requirements				
997	Legislation:	<p>Government gazette of Legal Notice No.35 of 2018. Import Control Order, No 12 of 1976</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:	Nil		
Duties / Taxes Payable:	Customs Duties Value Added Tax		
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 3%			
APC	Description	Details/Requirements	
998	Legislation:	Government gazette of Legal Notice No.35 of 2018. Import Control Order, No 12 of 1976	
	Number of copies required:	Computer environment	Nil
		Manual environment	4

Supporting Documents:	Nil
Duties / Taxes Payable:	Customs Duty Value Added tax
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 Manual environment	Nil 4
Supporting Documents:	Nil	
Duties / Taxes Payable:	Customs Duty Value Added tax	
Special Provisions:	Goods must be accompanied by declarant	
Permitted Extended Procedures:	4000	