

# ST. KITTS AND NEVIS CUSTOMS AND EXCISE DEPARTMENT

## CUSTOMS PROCEDURE CODE

ASYCUDA TEAM



VERSION:  
FINAL VERSION

2014 (REV.)



## Customs procedures Codes

Customs Procedure Codes (CPC) is used to identify the Customs regimes to which goods are being entered and from which they have been removed. The Code identifies to the system how the data input from the declaration is to be handled and how the declaration is to be processed.

### Model of declaration

The model of declaration signals to the system whether the declaration is for an import, an export, transit, or any other circumstance possible in a Customs environment. Model of declaration is a table that links each CPC to the import or export declaration model. Model of declaration links each model to a corresponding CPC to facilitate the preparation of the declaration or (SAD).

The model of declaration screen allows description of the model type to be defined for display to users. For example, **IM4** is **Import declaration, direct import** and sets an alphanumeric character as a prefix for the reference and assessment numbering series.

### Please note the following:

- **PB4, SD4** and **NC4 models** are for Customs official use only. The **PB4** model is used for passenger's baggage and postal packages which are un-manifested. The **NC4** model is used at all other customs stations to facilitate manifested personal packages of a non-commercial nature. The **SD4** model is used at the Courier to facilitate the clearance of manifested courier goods.

### **Models of Declaration**

| <b>Model Code</b> | <b>Description</b>                    | <b>Remarks</b>   |
|-------------------|---------------------------------------|------------------|
| <b>NC 4</b>       | Goods entered as non-commercial Cargo | Customs use only |
| <b>SD 4</b>       | Courier                               | Customs use only |
| <b>EX 1</b>       | Exportation                           |                  |
| <b>EX 2</b>       | Temporary Export                      |                  |
| <b>EX 3</b>       | Re-export                             |                  |
| <b>EX 8</b>       | Transit to Export                     |                  |
| <b>EX 9</b>       | Other Export Procedures               |                  |
| <b>PB 4</b>       | Passenger Baggage                     | Customs use only |
| <b>IM 4</b>       | Entry for home use                    |                  |
| <b>IM 5</b>       | Temporary import                      |                  |
| <b>IM 6</b>       | Re-importation                        |                  |
| <b>IM 7</b>       | Entry for warehousing                 |                  |
| <b>IM 8</b>       | Transshipment                         |                  |
| <b>IM 9</b>       | Other Import Procedures               |                  |

## **Composition of the CPC**

The CPC is made up of a series of numeric and alpha characters that is built up from left to right. The first number is called the **General Procedure**. This number combines with the second number to create the **Requested Procedure**. The third and fourth numbers are called the **Previous Procedure**. Collectively the first four numbers are called the **Extended Procedure**. These are then **Additional Codes** that can be added as the fifth through the seventh letters/numbers. The maximum length of any full CPC is therefore seven numbers/letters.

Each component of the CPC is described below:

### **General Procedure**

The first numeric character of the CPC signifies the general procedure code. This is an internationally agreed standard –

#### **Code General Procedure**

- 1 Permanent export
- 2 Temporary export
- 3 Re-export
- 4 Import entry for direct import
- 5 Temporary import
- 6 Re- importation
- 7 Entry for Customs warehousing
- 8 Transits
- 9 Other procedures

### **Requested procedure**

The Requested procedure is the first and second digits of the extended procedure. It defines the procedure to which the goods on the declaration are to be subjected to at this time.

### **Previous procedure**

The Previous procedure is the third and fourth digits of the extended procedure. It defines the last procedure to which the goods on the declaration had been subjected (if any).

### **Extended procedure**

Extended procedure is the name for the 4-digit CPC. The extended procedure is the combined requested procedure and previous procedure in a 4-digit format. Entering the requested procedure and selecting a previous procedure, creates the extended procedure. If there is no previous procedure, code **00** is added to the requested procedure to create the extended procedure.

### Full Listing of Extended codes

| CODE                          | DESCRIPTION   | REQUESTED | PREVIOUS |
|-------------------------------|---|-----------|----------|
| <b>EX1 - OUTRIGHT EXPORT</b>  |   |           |          |
| <b>1000</b>                   | Direct export   | 10        | 00       |
| <b>1091</b>                   | Outright export for free zone                               | 10        | 91       |
| <b>EX2 - TEMPORARY EXPORT</b> |   |           |          |
| <b>2000</b>                   | Temporary export  | 20        | 00       |
| <b>2040</b>                   | Temporary export after entry for home use                   | 20        | 40       |
| <b>2100</b>                   | Temporary export for repairs or restoration                 | 21        | 00       |
| <b>2200</b>                   | Temporary export for outward processing                     | 22        | 00       |
| <b>EX3 - RE-EXPORTATION</b>   |   |           |          |
| <b>3000</b>                   | Direct re-exportation                                       | 30        | 00       |
| <b>3040</b>                   | Re-export after entry for home use                          | 30        | 40       |
| <b>3041</b>                   | Re-export after entry for home use under drawback procedure | 30        | 41       |
| <b>3050</b>                   | Re-export in same state after Temporary importation         | 30        | 50       |
| <b>3051</b>                   | Re-export after Temporary import for repairs or restoration | 30        | 51       |
| <b>3052</b>                   | Re-export after Customs inward processing                   | 30        | 52       |
| <b>3053</b>                   | Re-export after temporary import /Advertising               | 30        | 53       |
| <b>3054</b>                   | Re-export after temporary import/Entertainment              | 30        | 54       |
| <b>3070</b>                   | Re-export after Private bonded warehousing                  | 30        | 70       |
| <b>3071</b>                   | Re-export after Private In-Bond shop warehousing            | 30        | 71       |
| <b>3080</b>                   | Re-export from Transit                                      | 30        | 80       |
| <b>3091</b>                   | Re-export from free zone                                    | 30        | 91       |

| CODE        | DESCRIPTION  | REQUESTED | PREVIOUS |
|-------------|--|-----------|----------|
| <b>IM4</b>  | <b>ENTRY FOR HOME USE</b>                                  |           |          |
| <b>4000</b> | Direct entry for home use                                  | 40        | 00       |
| <b>4050</b> | Home use after Temporary import for return in same state   | 40        | 50       |
| <b>4051</b> | Home use after Temporary import for repairs or restoration | 40        | 51       |
| <b>4052</b> | Home use after Temporary import for inward processing      | 40        | 52       |
| <b>4053</b> | Home use after Temporary import/Advertising                | 40        | 53       |
| <b>4054</b> | Home use after Temporary import/Entertainment              | 40        | 54       |

|             |  |    |    |
|-------------|--|----|----|
| <b>4070</b> | Home use Ex. Private bonded warehouse  | 40 | 70 |
| <b>4071</b> | Home use Ex. Private In-Bond shop warehousing  | 40 | 71 |
| <b>4091</b> | Home use Ex. Free Zone   | 40 | 91 |
| <b>4093</b> | Entry for home use duties and taxes previously paid                                      | 40 | 93 |
| <b>4097</b> | Deposit certified  | 40 | 97 |
| <b>4100</b> | Payment of goods previously relieved of duty and taxes                                   | 41 | 00 |
| <b>4141</b> | Post entry to add additional items after goods leave port                                | 41 | 41 |
| <b>4170</b> | Removal of warehouse goods without payment of duty                                       | 41 | 70 |
| <b>4200</b> | Entry for home use relieved of duties via cabinet conclusion                             | 42 | 00 |
| <b>4250</b> | Entry for home use via cabinet conclusion temporary import                               | 42 | 50 |
| <b>4251</b> | Entry for home use via cabinet conclusion after temporary import after repairs           | 42 | 51 |
| <b>4252</b> | Entry for home use via cabinet conclusion after temporary import for inward processing   | 42 | 52 |
| <b>4270</b> | Entry for home use via cabinet conclusion after private warehousing                      | 42 | 70 |
| <b>4271</b> | Entry for home use cleared from private In-Bond shop                                     | 42 | 71 |
| <b>4291</b> | Entry for home use cleared from free zone under cabinet conclusion                       | 42 | 91 |
| <b>4293</b> | Entry for home use cleared reported short shipped under cabinet conclusion               | 42 | 93 |
| <b>4300</b> | List of Conditional duty exemption   | 43 | 00 |
| <b>4370</b> | Entry for home use cleared from private warehouse  | 43 | 70 |
| <b>4371</b> | Entry for home use cleared from private In Bond Shops                                    | 43 | 71 |
| <b>4391</b> | Entry for home use cleared from Free Zone  | 43 | 91 |
| <b>4393</b> | Entry for home use cleared for short shipped   | 43 | 93 |
| <b>4400</b> | Entry for home use - Goods Secured by Bond   | 44 | 00 |
| <b>4470</b> | Entry for home use cleared from private warehouse - Goods Secured by Bond                | 44 | 70 |
| <b>4471</b> | Entry for home use cleared from private In Bond Shops                                    | 44 | 71 |
| <b>4491</b> | Entry for home use cleared from Free Zone  | 44 | 91 |
| <b>4493</b> | Entry for home use cleared for short shipped   | 44 | 93 |
| <b>4500</b> | Entry for home use by Non-Government Organization and Diplomatic agencies                | 45 | 00 |
| <b>4570</b> | Entry for home use cleared for Non-Government Organization and Diplomatic agencies       | 45 | 70 |
| <b>4571</b> | Entry for home use cleared for private In Bond Shops                                     | 45 | 71 |
| <b>4591</b> | Entry for home use cleared from Free Zone  | 45 | 91 |
| <b>4593</b> | Entry for home use cleared for short shipped   | 45 | 93 |
| <b>4600</b> | Entry for home use relieved of taxes under any other enactment                           | 46 | 00 |
| <b>4670</b> | Entry for home use relieved of taxes under any other enactment from a private warehouse  | 46 | 70 |
| <b>4671</b> | Entry for home use relieved of taxes under any other enactment from private In Bond Shop | 46 | 71 |
| <b>4693</b> | Entry for home use relieved of taxes under any other enactment short shipped             | 46 | 93 |

|                                      |   |    |    |
|--------------------------------------|---|----|----|
| <b>4700</b>                          | Goods relief of taxes under multiple authority e.g. Concessions/other enactment | 47 | 00 |
| <b>4770</b>                          | Goods relief of taxes under multiple authority from private warehouse           | 47 | 70 |
| <b>4771</b>                          | Goods relief of taxes under multiple authority from private In Bond Shops       | 47 | 71 |
| <b>4793</b>                          | Goods relief of taxes under multiple authority short shipped                    | 47 | 93 |
| <b>4800</b>                          | Goods replacement under warranty  | 48 | 00 |
| <b>IM5 - TEMPORARY IMPORT</b>        |   |    |    |
| <b>5000</b>                          | Temporary Import for return in same state                                       | 50 | 00 |
| <b>5100</b>                          | Temporary import for repairs or restoration                                     | 51 | 00 |
| <b>5200</b>                          | Temporary import for Customs inward processing                                  | 52 | 00 |
| <b>5300</b>                          | Temporary Import of samples or advertising material                             | 53 | 00 |
| <b>5400</b>                          | Temporary Import for exhibition or entertainment                                | 54 | 00 |
| <b>IM6 - RE-IMPORTATION</b>          |   |    |    |
| <b>6000</b>                          | Re-importation  | 60 | 00 |
| <b>6010</b>                          | Re-import after previous permanent export                                       | 60 | 10 |
| <b>6020</b>                          | Re-import in same state after Temporary exportation                             | 60 | 20 |
| <b>6021</b>                          | Re-import after Temporary export for repairs or restoration                     | 60 | 21 |
| <b>6022</b>                          | Re-import after Temporary export for outward processing                         | 60 | 22 |
| <b>IM7 - ENTRY FOR WAREHOUSING</b>   |   |    |    |
| <b>7000</b>                          | Entry for Private bonded warehousing  | 70 | 00 |
| <b>7070</b>                          | Transfer between Private bonded warehouses                                      | 70 | 70 |
| <b>7071</b>                          | Transfer from Private In-Bond Shop to Private bonded warehouse                  | 70 | 71 |
| <b>7091</b>                          | Entry for warehousing from Free Zone  | 70 | 91 |
| <b>7100</b>                          | Entry for Private In-Bond shop warehousing                                      | 71 | 00 |
| <b>7170</b>                          | Transfer from Private bonded warehouse to Private In-Bond shop                  | 71 | 70 |
| <b>7171</b>                          | Transfer between Private In-Bond shops  | 71 | 71 |
| <b>IM8 -TRANSIT/TRANSHIPMENT</b>     |   |    |    |
| <b>8000</b>                          | Direct transit for entry at another port or place                               | 80 | 00 |
| <b>8300</b>                          | Transshipment of goods within the same Port/Airport                             | 83 | 00 |
| <b>8380</b>                          | Transshipment after Transit   | 83 | 80 |
| <b>IM9 - OTHER IMPORT PROCEDURES</b> |   |    |    |
| <b>9000</b>                          | Direct Supplies for Ship and Aircraft Stores                                    | 90 | 00 |
| <b>9070</b>                          | Supplies for ships and Aircraft stores: from private warehouse                  | 90 | 70 |
| <b>9071</b>                          | Supplies for ship and Aircraft stores: from Duty free Shop                      | 90 | 71 |
| <b>9091</b>                          | Supplies for ship and Aircraft stores: from Free zone                           | 90 | 91 |
| <b>9100</b>                          | Entry for a Free Zone   | 91 | 00 |

|                                      |  |    |    |
|--------------------------------------|--|----|----|
| 9170                                 | Transfer from Private bonded warehouse to a Free Zone                    | 91 | 70 |
| 9200                                 | Goods sold in Auction  | 92 | 00 |
| 9300                                 | Short Shipped, Short Landed or Short Packed - Refund                     | 93 | 00 |
| 9340                                 | Short Shipped after home use   | 93 | 40 |
| 9342                                 | Short Shipped after home use relieved of duties via cabinet conclusion   | 93 | 42 |
| 9344                                 | Short Shipped after home use - Goods Secured by Bond                     | 93 | 44 |
| 9345                                 | Short Shipped after home use non-government org. and diplomatic agencies | 93 | 45 |
| 9400                                 | Other Special Cases - Import   | 94 | 00 |
| 9500                                 | Destruction of goods before Customs clearance                            | 95 | 00 |
| 9540                                 | Disposal of goods entered for home use                                   | 95 | 40 |
| 9545                                 | Disposal of vehicles by staff of Diplomatic Missions after home use      | 95 | 45 |
| 9570                                 | Destruction of goods after warehousing from private warehouse            | 95 | 70 |
| 9591                                 | Destruction of goods after being entered into Free Zone                  | 95 | 91 |
| 9700                                 | Deposit  | 97 | 00 |
| <b>EX9 - OTHER EXPORT PROCEDURES</b> |  |    |    |
| 9900                                 | Other Special Cases - Export   | 99 | 00 |

The table below represents the tax base code that is exempt. This code is presented at the end of the Extended Procedure Code e.g. 4000 **A10** is call the additional codes.

| Code | Exempt Taxes               | Taxes to be Paid                 |
|------|----------------------------|----------------------------------|
| 0    | All duty and Taxes         | All duties and taxes exempt      |
| 1    | Import Duty off Only       | (6% CSC & 17% VAT)               |
| 2    | Import Duty and VAT        | (6% CSC Payable)                 |
| 3    | Import Duty and VAT Exempt | (12% CSC payable)                |
| 4    | Import Duty and CSC        | (17% VAT Payable)                |
| 5    | All Duty and Taxes         | (6% Duty Free Shop Levy) A       |
| 6    | All Duty and Taxes         | (6% Duty Free Shop Levy) B       |
| 7    | Christmas Barrel Trade     | To be determined by Cabinet      |
| 8    | VAT Exempt only            | All other applicable taxes apply |
| 9    | Import Duty and VAT Exempt | To be determined by Cabinet      |

### **Additional Codes**

The Additional codes are national defined codes which provide extra divisions beyond the four-digit CPC level. They are used for a number of purposes. For example, to activate agreements or concessions/exemptions that link particular Importers and Commodity codes to special control or taxation treatment/arrangements.

## Where the additional Code begins with;

**Letter A** signifies Imports under Exemption for:

- **A1 - Agriculture & Forestry purposes**
- **A10 - Goods Entered For agriculture and forestry (No Taxes, No VAT)**
- **A11 - Goods entered for agriculture and forestry (6% CSC, VAT)**
- **A12 - Goods Entered For Farmers; Import Agriculture (6% CSC Payable)**
- **A2 - Fisheries**
- **A21 - Outboard motors for Fisherman (6% CSC, VAT)**
- **A22 - Good Entered For Fisheries (6% CSC Payable)**
- **A3 - Fishing Gears**
- **A31 - Fishing gears (6% CSC, VAT)**
- **A32 - Goods entered as fishing gears (6% CSC Payable)**
- **A4 - Mining & Quarrying**
- **A41 - Goods entered for mining and quarrying (6% CSC, VAT)**
- **A5 - Bee-Keeping**
- **A51 - Goods entered for bee- keeping (6% CSC, VAT)**
- **A6 - Other**
- **A60 - All duty and Taxes Exempt**
- **A61 - 6% CSC & VAT Payable**
- **A62 - 6% CSC Payable**
- **A63 - 12% CSC Payable**
- **A7 - Vehicle**
- **A71 - Vehicles relief of Import Duty (6% CSC, VEL, VAT)**
- **A72 - Vehicles Entered for Farmers (6% CSC, VEL)**

**Letter B** signifies Imports under Exemption for:

- **B1 - Statutory Bodies**
- **B10 - Goods Entered For Statutory Bodies (No Taxes, No VAT)**
- **B11 - Goods Entered For Statutory Bodies (6% CSC, VAT)**

**Letter C** signifies Imports under Exemption for: **Cultural & Entertainment**

- **C1 - Pure Culture**
- **C11 - Goods entered for cultural purposes (6% CSC, VAT)**
- **C2 - Sports (see Act - Exempt the Customs Duty 1974/No.22) #50/Sporting Goods and equipment 1984/No.19**
- **C21 - Goods entered under sporting goods agreement (6% CSC, VAT)**
- **C3 - Goods entered for musicians**
- **C31 - Goods entered for musicians (6% CSC, VAT)**
- **C4 - Other**
- **C41 - 6% CSC & VAT Payable**
- **C43 - 12% CSC Payable**



**Letter D** signifies Imports under Exemption for:

- **D1 - Diplomatic Missions** (see Act - Exempt the Customs Duty 1974/No.22) #16
- **D10 - Goods entered for diplomatic missions (No Taxes, No VAT)**
- **D2 - Other International and Regional Organization**
- **D20 - Goods entered for international & regional organization (No Taxes, No VAT)**
- **D24 - Goods entered for international & regional organization or personnel (VAT Payable)**

**Letter E** signifies Imports under Exemption for Education

- **E1 - Schools (Private)**
- **E10 - Goods entered for school (No Taxes, No VAT)**
- **E11 - Goods entered for school (6% CSC, VAT)**
- **E2 - University** (see Act - Exempt the Customs Duty 1974/No.22) #52
- **E20 - Goods for universities (No Taxes, No VAT)**
- **E21 - Goods for universities (6% CSC, VAT)**
- **E22 - Goods for universities (6% CSC)**
- **E23 - Goods for universities (12% CSC)**
- **E3 - Other Educational Purposes**
- **E31 - Goods entered for other educational purpose (6% CSC, VAT)**
- **E4 - Computers and Accessories**
- **E41 - Computers and accessories (6% CSC, VAT)** (see Act – Personal Computers & Parts Exempt Duty 1997/No.4)
- **E5 - Other**
- **E51 - 6% CSC & VAT Payable**

**Letter F** signifies Imports under exemption for Renewable Energy

- **F1 - Renewable Energy/Energy Saving**
- **F11 - Renewable Energy, Energy Saving (6% CSC, VAT)**
- **F14 - Renewable Energy, Energy Saving equipment/devices (VAT Payable)**

**Letter G** signifies Imports under Exemption for:

- **G1 - Government**
- **G10 - Goods entered for government and governmental purposes (No Taxes, No VAT)**

**Letter H** signifies Imports under Exemption for:

- **H1 - Health**
- **H11 - Goods enter for health (6% CSC, VAT)**
- **H2 - Goods entered for artificial limbs, invalid carriage and wheelchair/hearing Aids, Orthopedic Appliance (#21 & #26)**
- **H21 - Goods entered for disabled persons (6% CSC, VAT)**
- **H22 - Goods entered for disabled persons (artificial limbs ,wheel chair/ hearing aid) (6% CSC Payable)**
- **H3 - Goods entered for Health: Chronic Diseases** (see Act - Exempt the Customs Duty 1974/No.22) #11 & #53
- **H38 - Goods entered for health chronic disease (No VAT)**
- **H4 - Goods entered for blind persons books, publications and documents of all kinds in raised (Braille), (Talking Braille)**
- **H41 - Goods entered for blind person , books, publication and documents (6% CSC, VAT)**
- **H5 - Surgical equipment and Surgical instruments, appliance and supplies imported for use**

in medical centers or by medical Dental or Veterinary Practitioner (see Act - Exempt the Customs Duty 1974/No.22) (#45 & #46)

- H51 - Goods entered for medical center or medical, dental or veterinary practitioners (6% CSC, VAT)
- H6 - Drugs : (see Act - Exempt the Customs Duty 1974/No.22) (#11&53)
- H61 - Goods entered as Drugs (6% CSC, VAT)

**Letter I** signifies Imports under Exemption for: **Industry**

- I1 - Enclave / Factories
- I10 - Goods entered under fiscal incentive legislation; enclave (No Taxes, No VAT)
- I11 - Goods entered for enclave /factories (6% CSC, VAT)
- I12 - Goods entered for enclave /factories (6% CSC Payable)
- I14 - Goods entered under fiscal incentive legislation (VAT Payable)
- I2 - Local Manufactures (see Act - Exempt the Customs Duty 1974/No.22) #44
- I21 - Goods entered for local manufacturers (6% CSC, VAT)
- I22 - Goods entered for local manufacturers (6% CSC Payable)
- I3 - Contractors/Construction
- I31 - Goods entered for contractors (6% CSC, VAT)
- I34 - Goods entered under special cabinet or ministerial concession - special construction (VAT payable)
- I4 - Other Approved Industries Tanning and Dyeing Materials for Industrial use
- I40 - Goods entered for other approved industries for industrial use (No Taxes, No VAT)
- I41 - Goods Entered for other approved industries for industrial use (6% CSC, VAT)
- I5 - Other
- I50 - All duty and Taxes Exempt
- I51 - 6% CSC & VAT Payable
- I54 - 17% VAT Payable

**Letter J** signifies Imports under Exemption for **Small and Medium Businesses**

- J1 - Goods for Small and Medium Businesses
- J11 - Goods entered for small and medium business (6% CSC, VAT)
- J2 - Business Vehicles
- J21 - Vehicles for small and medium business (6% CSC, VEL, VAT)
- J22 - Vehicles for small and medium business (6% CSC, VEL)
- J3 - Passenger Bus
- J31 - Vehicles to be used as passengers bus (6% CSC, VEL, VAT)
- J32 - Passenger tires, brake pad and shoe (6% CSC Payable)

**Letter K** signifies Imports under Exemption for **Communication Company**

- K1 - Communication Company
- K11 - Goods entered for Communication Company (6% CSC, VAT)
- K2 - Imports under Exemption for Power Company
- K21 - Goods entered for Power Company (6% CSC, VAT)

**Letter L** signifies Imports under Exemption for **Barrel Trade**

- L1 - Barrel Trade
- L10 - Food stuff under 45 kg [100lbs] (No Taxes, No VAT)
- L17 - Christmas barrel special (**Customs use Only**)

**Letter M** signifies Imports under Exemption for: **Military Forces**

- **M1** - Military Forces (Foreign)
- **M10** - Goods entered for foreign military forces (No Taxes, No VAT)
- **M11** - Goods entered for foreign military forces (6% CSC, VAT)
- **M2** - Goods ex private warehouse for military purposes
- **M20** - Goods ex private warehouse for military purposes (No Taxes, No VAT)
- **M3** - Other
- **M30** - All duty and Taxes Exempt

**Letter N** signifies Imports under Exemption for: **Non-Profit Organization**

- **N1** - Church (see Act - Exempt the Customs Duty 1974/No.22)#'s(10, 25, 54)
- **N11** - Goods entered for churches (6% CSC, VAT)
- **N12** - Goods entered for churches (6% CSC Payable)
- **N13** - Goods entered for churches (12% CSC Payable)
- **N2** - Church Vehicle
- **N21** - Vehicles for use by churches (6% CSC, VEL, VAT)
- **N3** - Goods imported by approved religious organizations, articles of religious worship (see Act - Exempt the Customs Duty 1974/No.22) #'s(19)
- **N32** - Goods imported or approved by religious organizations, articles at religious worship (6% CSC Payable)
- **N4** - Other Non Profit and Charitable Organization(see Act - Exempt the Customs Duty 1974/No.22) #'s(32, 29, 51)
- **N40** - All duties/levies exempted (No Taxes, No levies, No VAT)
- **N41** - 6% CSC & VAT Payable
- **N42** - 6% CSC Payable
- **N43** - Import duty and VAT exempted (12% CSC Payable)
- **N5** - Gifts (see Act - Exempt the Customs Duty 1974/No.22) #'s(19)
- **N51** - Goods entered as gifts (6% CSC, VAT)

**Letter O** signifies Imports under Exemption for: **Other Approved purposes**

- **O2** - Other Approved purposes
- **O20** - All Duties and Taxes Exempt
- **O21** - Goods granted relief from Import Duty only (6% CSC, VAT)
- **O22** - Goods granted relief from Import Duty and VAT (6% CSC Payable)
- **O23** - Goods granted relief from Import Duty and VAT (12% CSC Payable)
- **O24** - Goods exempted under government agreement or other legislation - personnel (VAT Payable)
- **O28** - Goods exempted from VAT only

**Letter P** signifies Imports under Exemption for: **Movement of Persons, Returning Nationals, Cadaver**

- **P1** - Movement of Persons: Tools of Trade
- **P10** - Goods entered for the movement of persons (No Taxes, No VAT)
- **P11** - Goods entered for the movement of persons (6% CSC, VAT)
- **P2** - Returning Nationals
- **P20** - Goods entered by returning national's (No Taxes, No VAT)
- **P3** - Vehicles for Returning Nationals
- **P33** - Vehicles for returning national's (12% CSC, VEL, No VAT)
- **P4** - Cadaver
- **P40** - Cadaver (human remains) (No Taxes, No VAT)

**Letter R** signifies Imports qualifying for miscellaneous Cabinet Relief

- **R1** - Miscellaneous Cabinet Relief
- **R10** - Goods granted relief from All Taxes
- **R11** - Goods granted relief from import duty only (6% CSC, VAT )
- **R12** - Goods granted relief from import duty and VAT (6% CSC Payable)
- **R13** - Goods granted relief from import duty and VAT (12% CSC Payable)
- **R14** - Goods entered under special cabinet or ministerial concession (VAT Payable)
- **R2** - Other
- **R20** - Goods entered as Security Equipment (No Taxes, No VAT)
- **R21** - Goods relief from import duty, excise and environmental levy (6% CSC, VAT)
- **R22** - Goods relief from import duty, excise, environmental levy and VAT (6% CSC)
- **R3** - Other Cabinet Relief
- **R30** - Bulk Flour, Bulk Rice and Evaporated Milk (No Taxes, No VAT)
- **R38** - Goods granted relief from VAT only
- **R39** - Cement imported by Approved Enterprises under Special Agreement

**Letter S** signifies Imports under Exemption for: Shipping (Marine & Aircraft)

- **S1** - Marine
- **S10** - Goods entered for shipping (No Taxes, No VAT)
- **S11** - Goods entered for shipping (6% CSC, VAT)
- **S2** - Aircraft
- **S20** - Goods entered for aircraft (No Taxes, No VAT)
- **S21** - Goods entered for aircraft (6% CSC, VAT)

**Letter T** signifies Imports under Exemption for Tourism Hotels & Hotel Act

- **T1** - Hotels
- **T10** - Goods entered under hotel aids act hotel (No Taxes, No VAT)
- **T11** - Goods entered under hotel aids act hotel (6% CSC, VAT )
- **T12** - Goods entered under hotel aids act hotel (6% CSC Payable)
- **T13** - Goods entered under hotel aids act hotel (12% CSC Payable)
- **T14** - Goods entered under hotel aids act hotel (VAT Payable)
- **T2** - Restaurants
- **T20** - Stand Alone Restaurants Duty Free Package (No Taxes, No VAT)
- **T21** - Stand Alone Restaurants Duty Free Package (6% CSC, VAT)
- **T22** - Stand Alone Restaurants Duty Free Package (6% CSC Payable)
- **T24** - Stand Alone Restaurants Duty Free Package (VAT Payable)
- **T3** - Taxis
- **T31** - Vehicle for use as taxis; import duty exempt only (6% CSC, VEL , VAT)
- **T32** - Taxis Tires, Brakes Pad & Shoes (6% CSC Payable)
- **T4** - Condominium
- **T41** - Goods entered for Condominium (6% CSC, VAT)
- **T43** - Goods entered for Condominium (12% CSC Payable)
- **T5** - Duty Free Shops
- **T55** - Goods entered for duty free class [A] shops; 6% duty free levy (No VAT)
- **T56** - Goods entered for duty free class [B] shops; 6% duty free levy (No VAT)
- **T6** - Other Tourism Related business
- **T60** - All duties and Taxes Exempt
- **T61** - Goods entered under hotel aids act (6% CSC, VAT)
- **T62** - 6% CSC Payable

- **T63 - 12% CSC Payable**
- **T64 - Goods entered for purposes concerned with Tourism (VAT Payable)**

**Letter V** signifies Imports under Exemption First time Home Owner/VAT Stock Credit

- **V1 - First Time (Home Owner)**
- **V14 - First time home owners (VAT Payable)**
- **V2 - VAT Stock Credit (Business)**
- **V20 - Goods granted relief under VAT stock credit (No Taxes, No VAT)**
- **V24 - First time home owners Concession credit (Previously VAT stock credit - ended 2014) (VAT Payable)**