

CUSTOMS PROCEDURE CODES (C.P.C.)

IMPORTATION

Goods entered for home use ex-ship or aircraft or Queen's Warehouse or temporary admission or transit or transshipment or other procedures.

C400 *GOODS LIABLE TO DUTY, C/TAX AND CSC*

C401 *GOODS SUBJECT TO CARICOM AREA ORIGIN TREATMENT*

Goods granted relief for Import Duty, Consumption Tax, and Customs Service Charge.

C402 *GOODS ENTERED FOR USE IN INDUSTRY*

C403 *GOODS ENTERED WITH PURPOSES CONCERN WITH TOURISM*

C4031 *DUTY FREE CLASS (A) SHOPS: TOTAL TAX EXEMPTION*

C4032 *DUTY FREE CLASS (B) SHOPS: 6% DUTY FREE LEVY ONLY*

C404 *GOODS ENTERED FOR USE IN SHIPPING*

C405 *GOODS ENTERED FOR AIRCRAFT*

C406 *GOODS ENTERED FOR EDUCATIONAL AND CULTURAL PURPOSES*

C4061 *PRIVATE SCHOOLS/UNIVERSITIES - 12% CSC PAYABLE ONLY*

C4062 *PRIVATE SCHOOLS/UNIVERSITIES - DUTY EXEMPTED ONLY*

C4063 *PRIVATE SCHOOLS/UNIVERSITIES - 6% CSC PAYABLE ONLY*

C4064 *DUTY FREE CONCESSION FOR MUSICIANS - IMPORT DUTY EXEMPTED ONLY*

C407 *GOODS ENTERED FOR USE IN HEALTH PURPOSES*

C408 *GOODS ENTERED FOR GOVERNMENT AND GOVERNMENTAL PURPOSES*

C409 *GOODS ENTERED FOR MILITARY FORCES*

C410 *GOODS ENTERED FOR DIPLOMATIC MISSIONS, INTERNATIONAL ORGANIZATIONS AND PERSONNEL*

C411 *GOODS ENTERED FOR THE MOVEMENT OF PERSONS*

C412 *GOODS ENTERED FOR FISHERIES*

C413 *GOODS ENTERED FOR AGRICULTURE AND FORESTRY*

C414 *GOODS ENTERED FOR MINING AND QUARRYING*

C415 *GOODS ENTERED FOR STATUTORY BODIES*

C416 *GOODS ENTERED FOR OTHER APPROVED PURPOSES*

Goods under special Cabinet or Ministerial Concession

C417 *COMPUTERS AND PARTS EX ALL PROCEDURES EXCEPT PRIVATE WAREHOUSES*

C418 *GOODS IMPORTED UNDER SPECIAL AGREEMENT (TELECOMMUNICATIONS)*

C419 *SPECIAL AGREEMENT 3% CSC ONLY*

C420 *GOODS ENTERED UNDER FISCAL INCENTIVE LEGISLATION*

C421 *GOODS ENTERED UNDER SPECIAL CABINET OR MINISTERIAL CONCESSION*

C4211 *FOOD GIFT BASKET ZERO CONSUMPTION TAX*

C4212 *FOOD GIFT BASKET ZERO CONSUMPTION TAX - CARICOM*

C422 *GOODS ENTERED UNDER GOVERNMENT AGREEMENT OR OTHER LEGISLATION*

C423 *GOODS GRANTED RELIEF FROM IMPORT DUTY ONLY*

C424 *GOODS GRANTED RELIEF FROM IMPORT DUTY AND CONSUMPTION TAX ONLY; 12 % CSC (C101 FORM)*

C425 *FLOUR/CORNMEAL IN PACKAGES NOT LESS THAN 50LBS*

C4251 *FLOUR/CORNMEAL IN PACKAGES NOT LESS THAN 50LBS - CARICOM*

C426 *MERCANTILE TAX QUALIFYING GOODS (BONDED GOODS)*

C427 *GOODS FOR USE UNDER THE HOTEL AIDS ACT*

C4271 *GOODS FOR USE UNDER THE HOTEL AIDS ACT, FULLY EXEMPTED*

C4272 *GOODS FOR USE UNDER THE HOTEL AIDS ACT - 12% CSC PAYABLE ONLY*

C428 *CEMENT IMPORTED BY APPROVED ENTERPRISES UNDER SPECIAL AGREEMENT*

C4281 *CEMENT CONCESSION - 0.16 CENTS CSC PAYABLE ONLY*

C429 *CARS FOR RETURNING NATIONALS*

C430 *VEHICLES FOR USE BY CHURCHES*

C4301 *DUTY FREE CONCESSION FOR CHURCHES - 6% CSC PAYABLE ONLY*

C4302 DUTY FREE CONCESSION FOR CHURCHES - 12% CSC PAYABLE ONLY

C431 VEHICLES FOR USE BY FARMERS

C4311 DUTY FREE CONCESSION FOR FARMERS - DUTY EXEMPTED ONLY

C432 VEHICLES FOR TAXI PURPOSES

C4321 DUTY FREE CONCESSION FOR PASSENGER BUS - DUTY EXEMPTED ONLY

C4322 DUTY FREE CONCESSION FOR PASSENGER BUS PARTS - 12% CSC PAYABLE ONLY

C4323 DUTY FREE CONCESSION FOR TAXI BUS - 12% CSC PAYABLE ONLY

C433 CONCESSION FOR SMALL AND MEDIUM BUSINESS - 12% CSC PAYABLE ONLY

C4331 CONCESSION ON VEHICLES FOR SMALL AND MEDIUM BUSINESS

C434 GOODS UNDER SPORTING GOODS AGREEMENT

C4341 DUTY FREE CONCESSION FOR SPORTING - 12% CSC PAYABLE ONLY

C435 FOODSTUFF UNDER 30 KG [66LBS]

C436 OUTBOARD MOTORS FOR FISHERMEN

C4361 DUTY FREE CONCESSION FOR FISHERMAN - DUTY EXEMPTED ONLY

C437 RETURNING NATIONALS

C438 **RESERVED**

C439 GOODS IMPORTED BY LOCAL MANUFACTURERS EXEMPTED FROM IMPORT DUTY

C440 **RESERVED**

C441 IMPORTED BREAD

C4411 12% CSC PAYABLE ONLY (BAKERS)

C444 ALL DUTIES/LEVIES EXEMPTED

C4441 0% DUTY CONCESSION ON ENERGY SAVING EQUIPMENT/DEVICES

C4442 IMPORT DUTY & C/TAX CONCESSION FOR DOMESTIC GENERATORS - 12% CSC PAYABLE

Goods entered for home use Ex-Private warehouse

- C450 GOOD LIABLE TO IMPORT DUTY, C/TAX AND CSC EX PRIVATE WAREHOUSE*
- C451 GOODS SUBJECT TO CARICOM AREA ORIGIN TREATMENT EX PRIVATE WAREHOUSE*
- C452 GOODS EX PRIVATE WAREHOUSE FOR USE IN INDUSTRY*
- C453 GOODS EX PRIVATE WAREHOUSE FOR PURPOSES CONCERNED WITH TOURISM*
- C4531 GOODS EX PRIVATE WAREHOUSE - DUTY FREE CLASS (A) SHOPS: TOTAL TAX EXEMPTION*
- C4532 GOODS EX PRIVATE WAREHOUSE - DUTY FREE CLASS (B) SHOPS: 6% DUTY FREE LEVY ONLY*
- C454 GOODS EX PRIVATE WAREHOUSE FOR SHIPPING*
- C455 GOODS EX PRIVATE WAREHOUSE FOR AIRCRAFT*
- C456 GOODS EX PRIVATE WAREHOUSE FOR EDUCATIONAL AND CULTURAL PURPOSES*
- C457 GOODS EX PRIVATE WAREHOUSE FOR HEALTH*
- C458 GOODS EX PRIVATE WAREHOUSE FOR GOVERNMENT AND GOVERNMENTAL PURPOSES*
- C459 GOODS EX PRIVATE WAREHOUSE FOR MILITARY PURPOSES*
- C460 GOODS EX PRIVATE WAREHOUSE FOR DIPLOMATIC MISSIONS INTERNATIONAL ORGANIZATION AND PERSONNEL*
- C461 COMPUTERS AND PARTS EX PRIVATE WAREHOUSE*
- C462 GOODS EX PRIVATE WAREHOUSE FOR FISHERIES*
- C463 GOODS EX PRIVATE WAREHOUSE FOR AGRICULTURE AND FORESTRY*
- C464 GOODS EX PRIVATE WAREHOUSE FOR MINING AND QUARRYING*
- C465 GOODS EX PRIVATE WAREHOUSE FOR STATUTORY BODIES*
- C466 GOODS EX PRIVATE WAREHOUSE FOR OTHER APPROVED PURPOSES*
- C467 GOODS EX PRIVATE WAREHOUSE UNDER FISCAL INCENTIVE LEGISLATION*
- C4671 GOODS EX BOND UNDER HOTEL AIDS ACT (FULLY EXEMPTED)*
- C468 GOODS EX PRIVATE WAREHOUSE UNDER GOVERNMENT AGREEMENT OR OTHER LEGISLATION*

Goods under special Cabinet or Ministerial Concession Ex-Private Warehouse

- C469 *GOODS EX PRIVATE WAREHOUSE GRANTED RELIEF FROM IMPORT DUTY ONLY*
- C470 *GOODS EX PRIVATE WAREHOUSE GRANTED RELIEF FROM I/DUTY & C/TAX ONLY*
- C471 *GOODS EX PRIVATE WAREHOUSE FOR UNDER THE HOTEL AIDS ACT*
- C472 *GOODS EX PRIVATE WHAREHOUSE 6% CSC ONLY*
- C473 *VEHICLES EX PRIVATE WAREHOUSE FOR USE BY CHURCHES*
- C474 *VEHICLES EX PRIVATE WAREHOUSE FOR USE BY FARMERS*
- C475 *VEHICLES EX PRIVATE WAREHOUSE FOR TAXI PURPOSES; 12% CSC*
- C4751 *DUTY FREE CONCESSION FOR PASSENGER BUS - DUTY EXEMPTED ONLY*
- C4752 *DUTY FREE CONCESSION FOR PASSENGER BUS EX PRIVATE WAREHOUSE – 12% CSC ONLY*
- C476 ***RESERVED***
- C477 *OUTBOARD MOTORS EX PRIVATE WAREHOUSE FOR FISHERMEN*
- C478 *UNLEADED GASOLINE IMPORTED BY SOL EC LTD*
- C479 *LEADED GASOLINE IMPORTED BY SOL EC LTD*
- C480 *KEROSINE IMPORTED BY SOL EC LTD*
- C481 *DIESEL IMPORTED BY SOL EC LTD*
- C482 *LPG IMPORTED BY SOL EC LTD*
- C483 *UNLEADED GASOLINE IMPORTED BY TEXACO*
- C484 *LEADED GASOLINE IMPORTED BY TEXACO*
- C485 *DIESEL IMPORTED BY TEXACO*
- C486 *LPG IMPORTED BY TEXACO*
- C487 ***RESERVED***
- C488 *GOODS PREVIOUSLY DECLARED DUTY C/TAX CSC PAID BUT CERTIFIED SHORT SHIPPED, SHORT LANDED OR SHORT PACKED*
- C489 *GOODS WITH DUTY SECURED BY BOND*
- C490 *LPG (100 LBS BOTTLES) IMPORTED BY SOL EC LTD - CSC PAYABLE*

C491 *LPG (20 LBS BOTTLES) IMPORTED BY SOL EC LTD - CSC PAYABLE*

C492 *DELTA GAS*

C493 *DELTA DIESEL*

C494 *DELTA LPG*

C495 *IMPORT DUTY & C/TAX EXEMPT; 6% CSC PAYABLE C101 FORM*

C4951 *IMPORT DUTY, C/TAX & EXCISE DUTY EXEMPT; 6% CSC PAYABLE C101 FORM*

C499 *22.5% CHARGABLE C/TAX FOR NEVIS HOTELS (CIF+DTY)*

C4991 *NEVIS HOTEL CONCESSIONS IMPORT DUTY EXEMPTED ONLY (CIF+DTY)*

C4992 *NEVIS HOTEL CONCESSION WHERE C/TAX = 12 %; CSC = 6% (FOOD & BEVERAGE) (CIF+DTY)*

C4993 *NEVIS HOTEL CONCESSION WHERE C/TAX = 14 %; CSC = 6% (FOOD & BEVERAGE) (CIF+DTY)*

C4994 *NEVIS GUESTHOUSES 10 ROOMS AND UNDER 15% CSC*

C4995 *NEVIS HOTEL CONCESSION, 0% CTAX & 0% DUTY - FOOD BASKET ITEMS*

C4996 *NEVIS HOTEL CONCESSION - 12% CSC PAYABLE ONLY*

Temporary Importation

C500 *FOR RETURN IN UNALTERED STATE*

C501 *FOR RETURN AFTER REPAIRS*

C502 *FOR RETURN AFTER INWARD PROCESSING*

C503 *FOR RETURN AFTER MANUFACTURING*

Re- Importation

C600 *AFTER OUTRIGHT EXPORTATION*

C621 *AFTER TEMPORARY EXPORTATION RETURNED IN UNALTERED STATE*

C622 *AFTER TEMPORARY EXPORTATION RETURNED AFTER REPAIRS*

C623 *AFTER TEMPORARY EXPORTATION RETURNED AFTER PROCESSING*

C624 *AFTER TEMPORARY EXPORTATION RETURNED AFTER MANUFACTURING*

C625 *AFTER EXPORTATION TO CARICOM MEMBER STATE RETURNED IN UNALTERED STATE*

C626 *AFTER TEMPORARY EXPORTATION TO CARICOM MEMBER STATE RETURNED AFTER REPAIRS*

C627 *AFTER TEMPORARY EXPORTATION TO CARICOM MEMBER STATE RETURNED AFTER PROCESSING*

C628 *AFTER TEMPORARY EXPORTATION TO CARICOM MEMBER STATE RETURNED AFTER MANUFACTURING*

C629 *GOODS IMPORTED FOR REPLACEMENT - UNDERWARRANTY*

EXPORTATION

Outright Exportation

E100 *GOODS FOR EXPORTATION LIABLE TO DUTIES*

E101 *GOODS FOR EXPORTATION RELIEVED OF DUTIES AND/OR TAXES*

Temporary Exportation

E200 *GOODS FOR TEMPORARY EXPORTATION*

Re-Exportation

E341 *RE-EXPORTATION AFTER CLEARANCE FOR HOME USE DRAWBACK OF DUTY CLAIMED*

E342 *RE-EXPORTATION AFTER CLEARANCE FOR HOME USE DRAWBACK OF DUTY NOT CLAIMED*

E350 *RE-EXPORTATION AFTER TEMPORARY IMPORTATION IN UNALTERED STATE*

E351 *RE-EXPORTATION AFTER TEMPORARY IMPORTATION AFTER REPAIR*

E352 *RE-EXPORTATION AFTER TEMPORARY IMPORTATION AFTER INWARD PROCESSING*

E353 *RE-EXPORTATION AFTER TEMPORARY IMPORTATION AFTER MANUFACTURING*

E371 *RE-EXPORTATION AFTER WAREHOUSING OR FROM OTHER PREMISES UNDER CUSTOMS FISCAL CONTROL RE-EXPORTATION FROM GOVERNMENT WAREHOUSE*

- E372 RE-EXPORTATION AFTER WAREHOUSING OR FROM OTHER PREMISES UNDER CUSTOMS FISCAL CONTROL
- E373 RE-EXPORTATION AFTER WAREHOUSING OR FROM OTHER PREMISES UNDER CUSTOMS FISCAL CONTROL RE-EXPORTATION FROM DUTY FREE SHOP
- E374 RE-EXPORTATION AFTER WAREHOUSING OR FROM OTHER PREMISES UNDER CUSTOMS FISCAL CONTROL RE-EXPORTATION FROM OTHER PREMISES
- E380 RE-EXPORTATION AFTER WAREHOUSING OF FROM OTHER PREMISES UNDER CUSTOMS FISCAL CONTROL RE-EXPORTATION FROM TRANSIT
- E390 RE-EXPORTATION AFTER WAREHOUSING OR FROM OTHER PREMISES UNDER CUSTOMS FISCAL CONTROL

SUSPENSE

Warehousing

Entry to Warehouse or other premises under Customs Fiscal Control

- S701 ENTRY TO WAREHOUSE OR OTHER PREMISES UNDER CUSTOMS FISCAL CONTROL IN GOVERNMENT WAREHOUSE
- S702 ENTRY TO WAREHOUSE OR OTHER PREMISES UNDER CUSTOMS FISCAL CONTROL IN PRIVATE WAREHOUSE
- S703 ENTRY TO WAREHOUSE OR OTHER PREMISES UNDER CUSTOMS FISCAL CONTROL IN DUTY FREE SHOP
- S704 ENTRY TO WAREHOUSE OR OTHER PREMISES UNDER FISCAL CONTROL

Intra-Warehousing Transfer for Re-Warehousing

- S771 IN GOVERNMENT WAREHOUSE
- S772 IN PRIVATE WAREHOUSE
- S773 IN DUTY FREE SHOP
- S774 OTHER

Transit

S801 *THROUGH TRANSIT (FROM OFFICE OF ENTRY TO OFFICE OF EXIT)*

S802 *TRANSHIPMENT (WITHIN PORT OR AIRPORT)*

OTHER

Supplies for Ships and Aircrafts

S900 *DIRECT SUPPLY*

Destruction of Goods

S920 *DESTRUCTION OF GOODS BEFORE CUSTOMS CLEARANCE*

S921 *AFTER WAREHOUSING IN GOVERNMENT WAREHOUSE*

S922 *AFTER WAREHOUSING IN PRIVATE WAREHOUSE*

S923 *AFTER WAREHOUSING IN DUTY FREE SHOP*

S924 *AFTER WAREHOUSING OTHER*

To Secure Duty

S925 *DEPOSIT TO SECURE DUTY*

After Warehousing

S971 *FROM GOVERNMENT WAREHOUSE*

S972 *FROM PRIVATE WAREHOUSE*

S973 *FROM DUTY FREE SHOP*

S974 *OTHER*