

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 Transhipment or Other Procedures.

C400 *GOODS LIABLE TO DUTY AND TAXES*

C401 *GOODS SUBJECT TO CARICOM AREA ORIGIN TREATMENT*

Goods Granted Relief from Import Duty, Taxes and Levies.

C402 *GOODS ENTERED FOR USE IN INDUSTRY (No Taxes, VAT)*

C4021 *WAIVER OF IMPORT DUTY ONLY FOR BUILDING CONTRACTORS; IMPORT DUTY EXEMPTED ONLY (6% CSC, VAT)*

C403 *GOODS ENTERED WITH PURPOSES CONCERNED WITH TOURISM (No Taxes, VAT)*

C4031 *DUTY FREE CLASS (A) SHOPS: 6% DUTY FREE LEVY ONLY (No VAT)*

C4032 *DUTY FREE CLASS (B) SHOPS: 6% DUTY FREE LEVY ONLY (No VAT)*

C404 *GOODS ENTERED FOR USE IN SHIPPING (No Taxes, No VAT)*

C4041 *GOODS ENTERED FOR USE IN SHIPPING - IMPORT DUTY EXEMPTED ONLY*

C405 *GOODS ENTERED FOR AIRCRAFT (No Taxes, No VAT)*

C4051 *GOODS ENTERED FOR AIRCRAFT - IMPORT DUTY EXEMPTED ONLY*

C406 *GOODS ENTERED FOR EDUCATIONAL AND CULTURAL PURPOSES (6% CSC, VAT)*

C4061 *GOODS ENTERED FOR PRIVATE SCHOOLS/UNIVERSITIES; (6% CSC, VAT)*

C4062 *GOODS ENTERED FOR PRIVATE SCHOOLS/UNIVERSITIES - IMPORT DUTY EXEMPTED ONLY*

- C4063 *GOODS ENTERED FOR PRIVATE SCHOOLS/UNIVERSITIES - 12% CSC PAYABLE ONLY*
- C4064 *GOODS ENTERED FOR MUSICIANS; IMPORT DUTY EXEMPTED ONLY (6% CSC, VAT)*
- C407 *GOODS ENTERED FOR USE IN HEALTH PURPOSES; CHRONIC DISEASES (No VAT)*
- C4071 *GOODS ENTERED FOR USE IN HEALTH PURPOSES FROM CARICOM; CHRONIC DISEASES (No VAT)*
- C408 *GOODS ENTERED FOR GOVERNMENT AND GOVERNMENTAL PURPOSES (No Taxes, No VAT)*
- C409 *GOODS ENTERED FOR MILITARY FORCES (No Taxes, VAT)*
- C410 *GOODS ENTERED FOR DIPLOMATIC MISSIONS, INTERNATIONAL ORGANIZATIONS AND PERSONNEL (No VAT)*
- C411 *GOODS ENTERED FOR THE MOVEMENT OF PERSONS (No VAT)*
- C412 *GOODS ENTERED FOR FISHERIES (6% CSC, No VAT)*
- C413 *GOODS ENTERED FOR AGRICULTURE AND FORESTRY (No VAT)*
- C414 *GOODS ENTERED FOR MINING AND QUARRYING (6% CSC, VAT)*
- C415 *GOODS ENTERED FOR STATUTORY BODIES (6% CSC, VAT)*
- C416 *GOODS ENTERED FOR OTHER APPROVED PURPOSES (VAT)*

Goods under Special Cabinet or Ministerial Concession

- C417 *COMPUTERS AND ACCESSORIES (6% CSC, VAT)*
- C418 *GOODS ENTERED UNDER S.R.O. NO. 22 OF 1974 (6% CSC, VAT)*
- C419 ***RESERVED***
- C420 *GOODS ENTERED UNDER FISCAL INCENTIVE LEGISLATION (No Taxes, VAT)*
- C4201 *GOODS ENTERED UNDER FISCAL INCENTIVE LEGISLATION; ENCLAVE (No Taxes, No VAT)*

C421 *GOODS ENTERED UNDER SPECIAL CABINET OR MINISTERIAL CONCESSION (VAT)*

C4211 *GOODS ENTERED UNDER SPECIAL CABINET OR MINISTERIAL CONCESSION FROM CARICOM (VAT)*

C4212 *GOODS ENTERED UNDER SPECIAL CABINET OR MINISTERIAL CONCESSION - SPECIAL CONSTRUCTION (VAT)*

C4213 *GOODS ENTERED UNDER SPECIAL CABINET OR MINISTERIAL CONCESSION VAT STOCK CREDIT (VAT)*

C4214 *GOODS ENTERED UNDER SPECIAL CABINET OR MINISTERIAL CONCESSION VAT STOCK CREDIT CARICOM (VAT)*

C4215 *GOODS GRANTED RELIEF UNDER VAT STOCK CREDIT - ALL TAXES EXEMPTED*

C422 *GOODS EXEMPTED UNDER GOVERNMENT AGREEMENT OR OTHER LEGISLATION (No VAT)*

C4221 *GOODS EXEMPTED UNDER GOVERNMENT AGREEMENT OR OTHER LEGISLATION (PERSONNEL) (VAT)*

C423 *GOODS GRANTED RELIEF FROM IMPORT DUTY ONLY (6% CSC, VAT)*

C424 *GOODS GRANTED RELIEF FROM IMPORT DUTY AND TAXES; 12 % CSC ONLY (C101 FORM) (No VAT)*

C4241 *GOODS GRANTED RELIEF FROM IMPORT DUTY AND TAXES; 6 % CSC ONLY (C101 FORM) (No VAT)*

C425 **RESERVED**

C426 **RESERVED**

C427 *GOODS FOR USE UNDER HOTEL AIDS ACT (6% CSC, VAT)*

C4271 *GOODS FOR USE UNDER HOTEL AIDS ACT (No Taxes, VAT)*

C4272 *GOODS FOR USE UNDER HOTEL AIDS ACT, FULLY EXEMPTED (No Taxes, No VAT)*

C428 *CEMENT IMPORTED BY APPROVED ENTERPRISES UNDER SPECIAL AGREEMENT*

C429 *VEHICLES FOR RETURNING NATIONALS (12% CSC, VL, No VAT)*

C430 *VEHICLES FOR USE BY CHURCHES (6% CSC, VL, VAT)*

C4301 *GOODS ENTERED FOR CHURCHES (6% CSC, VAT)*

- C4302 *GOODS ENTERED FOR CHURCHES; (SACRAMENTS) 6% CSC PAYABLE ONLY (No VAT)*
- C431 *VEHICLES FOR USE BY FARMERS (12% CSC, VL, No VAT)*
- C4311 *GOODS ENTERED FOR FARMERS; IMPORT DUTY EXEMPTED ONLY (6% CSC, No VAT)*
- C4312 *VEHICLES FOR USE BY FARMERS; 12% CSC PAYABLE ONLY*
- C432 *VEHICLES FOR USE AS TAXIS; IMPORT DUTY EXEMPTED ONLY (6% CSC, VL, VAT)*
- C4321 *VEHICLES FOR USE AS PASSENGER BUSES; IMPORT DUTY EXEMPTED ONLY (6% CSC, VL, VAT)*
- C4322 *DUTY FREE CONCESSION FOR PASSENGER BUS PARTS (6% CSC, VAT)*
- C4323 *DUTY FREE CONCESSION FOR TAXI BUS PARTS (6% CSC, VAT)*
- C433 *GOODS ENTERED FOR SMALL AND MEDIUM BUSINESS (6% CSC, VAT)*
- C4331 *VEHICLES FOR SMALL AND MEDIUM BUSINESS (6% CSC, VL, VAT)*
- C434 *GOODS ENTERED UNDER SPORTING GOODS AGREEMENT (6% CSC, VAT)*
- C435 *FOODSTUFF UNDER 45 KG [100LBS] (No Taxes, No VAT)*
- C436 *OUTBOARD/INBOARD MOTORS FOR FISHERMEN (6% CSC, VAT)*
- C4361 *DUTY FREE CONCESSION FOR FISHERMAN; DUTY EXEMPTED ONLY (6% CSC, No VAT)*
- C4362 *OUTBOARD/INBOARD MOTORS FOR FISHERMEN UP TO 129 HP OUTBOARD & 350 HP INBOARD (6% CSC, No VAT)*
- C437 *GOODS ENTERED BY RETURNING NATIONALS (No Taxes, No VAT)*
- C438 **RESERVED**
- C439 *GOODS IMPORTED BY LOCAL MANUFACTURERS; IMPORT DUTY EXEMPTED ONLY*
- C440 **RESERVED**

C441 **RESERVED**

C444 *ALL DUTIES/LEVIES EXEMPTED (No Taxes, No Levies, No VAT)*

C4441 *0% DUTY CONCESSION ON ENERGY SAVING EQUIPMENT/DEVICES (6% CSC, VAT)*

Goods Entered for Home use Ex-Private Warehouse

C450 *GOOD LIABLE TO IMPORT DUTY C TAX AND CSC EX PRIVATE WAREHOUSE (VAT)*

C4501 *GOODS EX PRIVATE WAREHOUSE GRANTED RELIEF FROM IMPORT DUTY AND TAXES; 12 % CSC ONLY (No VAT)*

C4502 *GOODS EX PRIVATE WAREHOUSE GRANTED RELIEF FROM IMPORT DUTY AND TAXES; 6 % CSC ONLY (No VAT)*

C451 *GOODS EX PRIVATE WAREHOUSE SUBJECT TO CARICOM AREA ORIGIN TREATMENT (VAT)*

C452 *GOODS EX PRIVATE WAREHOUSE FOR USE IN INDUSTRY (No Taxes, VAT)*

C453 *GOODS EX PRIVATE WAREHOUSE FOR USE IN TOURISM (No Taxes, VAT)*

C4531 *GOODS EX PRIVATE WAREHOUSE - DUTY FREE CLASS (A) SHOPS: 6% DUTY FREE LEVY ONLY (No VAT)*

C4532 *GOODS EX PRIVATE WAREHOUSE - DUTY FREE CLASS (B) SHOPS: 6% DUTY FREE LEVY ONLY (No VAT)*

C454 *GOODS EX PRIVATE WAREHOUSE FOR USE IN SHIPPING (No Taxes, No VAT)*

C455 *GOODS EX PRIVATE WAREHOUSE FOR USE IN AIRCRAFT (No Taxes, No VAT)*

C456 *GOODS EX PRIVATE WAREHOUSE FOR EDUCATIONAL AND CULTURAL PURPOSES (6% CSC, VAT)*

C457 *GOODS EX PRIVATE WAREHOUSE FOR HEALTH; CHRONIC DISEASES (No VAT)*

C458 *GOODS EX PRIVATE WAREHOUSE FOR GOVERNMENT AND GOVERNMENTAL PUROSES (No Taxes, VAT)*

C459 *GOODS EX PRIVATE WAREHOUSE FOR MILITARY PURPOSES (No Taxes, VAT)*

- C460 *GOODS EX PRIVATE WAREHOUSE FOR DIPLOMATIC MISSIONS INTERNATIONAL ORGANIZATION AND PERSONEL (No VAT)*
- C461 *COMPUTERS, PARTS AND ACCESSORIES EX PRIVATE WAREHOUSE (6% CSC, VAT)*
- C462 *GOODS EX PRIVATE WAREHOUSE FOR FISHERIES (6% CSC, No VAT)*
- C463 *GOODS EX PRIVATE WAREHOUSE FOR AGRICULTURE AND FORESTRY (No VAT)*
- C464 *GOODS EX PRIVATE WAREHOUSE FOR MINING AND QUARRYING (6% CSC, VAT)*
- C465 *GOODS EX PRIVATE WAREHOUSE FOR STATUTORY BODIES (6% CSC, VAT)*
- C466 *GOODS EX PRIVATE WAREHOUSE FOR OTHER APPROVED PURPOSES (VAT)*
- C467 *GOODS EX PRIVATE WAREHOUSE UNDER FISCAL INCENTIVE LEGISLATION (VAT)*
- C4671 *GOODS EX PRIVATE WAREHOUSE UNDER FISCAL INCENTIVE LEGISLATION; ENCLAVE (No Taxes, No VAT)*
- C468 *GOODS EX PRIVATE WAREHOUSE UNDER GOVERNMENT AGREEMENT OR OTHER LEGISLATION (No VAT)*
- C4681 *GOODS EX PRIVATE WAREHOUSE UNDER GOVERNMENT AGREEMENT OR OTHER LEGISLATION (PERSONNEL) (No VAT)*
- C469 *GOODS EX PRIVATE WAREHOUSE GRANTED RELIEF FROM IMPORT DUTY (6% CSC, VAT)*
- C470 *GOODS EX PRIVATE WAREHOUSE UNDER SPORTING GOODS AGREEMENT (6% CSC, VAT)*
- C471 *GOODS EX PRIVATE WAREHOUSE FOR USE UNDER HOTEL AIDS ACT (6% CSC, VAT)*
- C4711 *GOODS EX PRIVATE WAREHOUSE FOR USE UNDER HOTEL AIDS ACT (No Taxes, VAT)*
- C4712 *GOODS EX PRIVATE WAREHOUSE FOR USE UNDER THE HOTEL AIDS ACT (No Taxes, No VAT)*
- C472 *GOODS EX PRIVATE WAREHOUSE 6% CSC ONLY (VAT)*
- C473 *VEHICLES EX PRIVATE WAREHOUSE FOR USE BY CHURCHES (6% CSC, VL, VAT)*
- C474 *VEHICLES EX PRIVATE WAREHOUSE FOR USE BY FARMERS (12% CSC, VL, No VAT)*

- C475 *VEHICLES EX PRIVATE WAREHOUSE FOR TAXI PURPOSES; DUTY EXEMPT ONLY (6% CSC, VL, VAT)*
- C4751 *VEHICLES EX PRIVATE WAREHOUSE FOR PASSENGER BUS; DUTY EXEMPTED ONLY (6% CSC, VL, VAT)*
- C4752 *DUTY FREE CONCESSION FOR PASSENGER & TAXI PARTS EX PRIVATE WAREHOUSE; 6% CSC ONLY (VAT)*
- C476 **RESERVED**
- C477 *OUTBOARD MOTORS EX PRIVATE WAREHOUSE FOR FISHERMAN (6% CSC, VAT)*
- C4771 *OUTBOARD/INBOARD MOTORS EX PRIVATE WAREHOUSE FOR FISHERMEN UP TO 129 HP OUTBOARD & 350 HP INBOARD (6% CSC, No VAT)*
- C478 *UNLEADED GASOLINE IMPORTED BY SOL EC LTD*
- C479 *LEADED GASOLINE IMPORTED BY SOL EC LTD*
- C480 *KEROSINE IMPORTED BY SOL EC LTD*
- C481 *DESIEL 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 *DESIEL 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 SECURED BY BOND*
- C4891 *VAT TRANSITIONAL BOND – C TAX 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 *GOODS GRANTED RELIEF FROM IMPORT & TAXES; 6% CSC PAYABLE C101 FORM (VAT)*

C4951 *DUTY & EXCISE EXEMPT; 6% CSC PAYABLE C101 FORM (VAT)*

C496 *GOODS SECURED BY BOND DUTY*

C499 ***RESERVED***

Temporary Importation

C500 *TEMPORARY IMPORTATION FOR RETURN IN UNALTERED STATE*

C501 *TEMPORARY IMPORTATION FOR RETURN AFTER REPAIRS*

C502 *TEMPORARY IMPORTATION FOR RETURN AFTER INWARD PROCESSING*

C503 *TEMPORARY IMPORTATION FOR RETURN AFTER MANUFACTURING*

Re-Importation

C600 *RE-IMPORTATION AFTER OUTRIGHT EXPORTATION*

C621 *RE-IMPORTATION AFTER TEMPORARY EXPORTATION RETURNED IN UNALTERED STATE*

C622 *RE-IMPORTATION AFTER TEMPORARY EXPORTATION RETURNED AFTER REPAIRS*

- C623 RE-IMPORTATION AFTER TEMPORARY EXPORTATION RETURNED AFTER PROCESSING
- C624 RE-IMPORTATION AFTER TEMPORARY EXPORTATION RETURNED AFTER MANUFACTURING
- C625 RE-IMPORTATION AFTER EXPORTATION TO CARICOM MEMBER STATE RETURNED IN UNALTERED STATE
- C626 RE-IMPORTATION AFTER TEMPORARY EXPORTATION TO CARICOM MEMBER STATE RETURNED AFTER REPAIRS
- C627 RE-IMPORTATION 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 OF UNDER WARRANTY

EXPORTATION

Outright Exportation

- E100 GOODS FOR EXPORTATION LIABLE TO DUTIES
- E101 GOODS FOR EXPORTATION RELIEVED OF DUTIES AND/OR TAXES
- 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 OTHER

Intra-Warehousing Transfer for Re-Warehousing

- S771 *INTRA-WAREHOUSE TRANSFERS. FOR REWAREHOUSING IN GOVERNMENT WAREHOUSE*
- S772 *INTRA - WAREHOUSE TRANFERS FOR REWAREHOUSING IN PRIVATE WAREHOUSE*
- S773 *INTRA-WAREHOUSE TRANSFERS. FOR REWAREHOUSING IN DUTY FREE SHOP*
- S774 *INTRA-WAREHOUSE TRANSFERS. FOR REWAREHOUSING 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 AFTER WAREHOUSING FROM GOVERNMENT WAREHOUSE

S972 AFTER WAREHOUSING FROM PRIVATE WAREHOUSE

S973 AFTER WAREHOUSING FROM DUTY FREE SHOP

S974 AFTER WAREHOUSING OTHER