

## **Customs Procedure Codes – “CPCs”**

- Allows use of 1 form of declaration for all types of procedures
- Facilitates provision of more detailed information
- Triggers actions in the computer system
- International coding structure

### **Structure:**

The CPC is based on a 7-character code. The first group of 2 numbers is the **Requested Procedure**. This is Customs method of treatment of the goods that is being requested.

The second group of 2 numbers is the **Previous Procedure**. This represents the previous Customs procedure, if any, under which the goods were entered.

**The Requested Procedure + the Previous Procedure = the Extended Procedure**

In addition, special national situations such as rebates, etc. are managed by use of a 3 - character **National Code**

Cpc code	Description
10	Permanent Export
21	Temporary Export for customs outward processing
22	Temporary Export for return in an unaltered state
30	Re-export
31	Re-export cars
40	Entry for home use
41	Entry for home use (drawback)
51	Temporary import Cars
52	Temporary import for inward processing
53	Temporary import for return in an unaltered state
60	Re-importation
61	Re -import Cars
71	Entry for customs warehousing
80	Transit
90	Other Procedure -special
95	Vat special procedures

The basic Customs procedures and the international 2-digit codes are: -

Combinations of these codes form the basis of the CPC Extended Procedures. The full CPC must be entered in Box 37 of the new declaration.

### Model [Type] of Declaration:

This information has to be entered in Box 1.

Entry types consist of a prefix – which shows whether it is an import, export or excise entry – followed by the first number of the extended procedure. For example an import for home use would be **IM 4**

The Models of Declaration are: -

Type	Description
EX 1	Export
EX 2	Temporary Export
EX 3	Re-export
IM 4	Import for Home Use
IM 5	Temporary import
IM 6	Re-importation
IM 7	Warehousing
IM 8	Transit
IM 9	Other Import Procedures – Special
EXC 9	Excise – domestic and SACU products

INT 9	Vat - interest Calculations
J 4	Form J Baggage Declaration
P 4	Postal Imports; C.Misc 42
PEN 9	Vat Penalty & interest Calculations
RIC 6	Re-Import Cars
RXC 3	Re- Export Cars
TIP 5	Temporary Import Cars
TXC 2	Temporary Export Cars
VAT 9	Vat deferment

Some simple examples of the CPC structure are illustrated below: -

**CPC Format**

***Requested  
Procedure***

***Previous  
Procedure***

***National  
Procedure***



**40**

**00**

**000**

*= Entry for home use*

**40**

**00**

**196**

*= Entry for home use  
Rebated Import by  
Government  
Department*

**40**

**71**

**000**

*= Entry for home use after  
warehousing*

## Requested Procedures

CPC Code	Description
10	Direct Permanent Export
21	Temporary Export for processing, or repair
22	Temporary Export for return in an unaltered state
23	Temporary Export Cars
30	Re-export
31	Re-export Cars
40	Import for Home Use
41	Entry for home use (drawback)
51	Temporary import Cars
52	Temporary import for processing or repair
53	Temporary import for return in an unaltered state
60	Re-importation
61	Re- import Cars
71	Entry for Customs Warehousing
80	Transit
90	Other Procedures - Special
95	Vat special procedure

## Previous Procedure

CPC Code	Description
00	No previous procedure involved
21	Temporary Export for customs processing
22	Temporary Export for return in an unaltered state
23	Temporary export cars
40	Import for Home Use
41	Entry for home use (drawback)
51	Temporary import cars
52	Temporary import for processing or repair
53	Temporary import for return in an unaltered state
61	Re-import cars
71	Entry for Customs Warehousing
80	Transit

## Extended Procedures

### CPC CODE EXTENDED PROCEDURE

Cpc code	Description
1000	Direct permanent export
1021	Permanent Export after TE for customs outward processing procedure
1022	Permanent Export after TE for return in unaltered state
1040	Permanent export following entry for home use
1041	Permanent Export after entry for home use under Drawback
1052	Export following temporary import
1071	Permanent export after warehousing
2100	Temporary Export under customs outward processing procedure
2140	Temporary Export following entry for intended home use
2171	Temporary export after warehousing for outward processing
2200	Temporary Export for return of goods in unaltered state
2271	Temporary Export after warehousing for return in unaltered state
2300	Temporary export cars
3052	Re-export after customs inward processing procedure
3053	Re-export after T.A. for return in unaltered state.
3071	Re-export after customs warehousing procedure
3151	Re-export after Temporary import cars
4000	Direct entry for home use
4052	Entry for home use after temporary import procedure
4053	Entry for home use after TA for return in unaltered state
4071	Entry for home use after customs warehousing procedure
4100	Direct Import under drawback procedure
5100	Temporary import cars
5200	Temporary import for customs inward processing procedure
5271	Temp imp for processing ex-warehouse
5300	Temporary Import for return of goods in unaltered state
5371	TI for return in unaltered state after customs warehousing
6021	Re-import after TE for customs outward processing procedure
6022	Re-import after TE for return of goods in unaltered state
6071	Re-import following warehousing
6123	Re –import
7100	Direct entry for customs warehousing procedure
7122	Warehousing after T.E. for return in unaltered state
7140	Incorporation in warehouse goods after entry for home use
7152	Entry for customs warehousing after TI for inward processing
7171	Change of Warehouse
8000	Transit Movement
9000	Special procedures, inc. payment of local excise duty
9040	Special Procedure after entry for home use
9071	Special Procedure following Warehousing
9500	Special Procedure following Warehousing

## National Additional Codes

National additional codes form the last 3 characters of the CPC. They are mainly linked to rebates. They should be used with the relevant extended procedure code.

- If there is no specific national additional, 000 is to be used: -

National Code	Description	Use with extended procedure code:	Comments
000	No specific national code. Normal treatment of goods	ALL	
050	Semi – commercial imports	4000	Form J

**SACU Imports:** Use the following code for imports eligible for SACU treatment: -

National Code	Description	Use with extended procedure code:	Comments
CCA	SACU Goods	4000, 4052, 4053, 4071	

**Rebates** – See Volume II of the Tariff for full details and conditions of rebate. The full CPC, including the national code, must be declared in Box 37. The relevant rebate code quoted in Vol. II of the Tariff must be in Box 44 of the declaration

### Ordinary Levy. Rebate items 196.10 & 196.20

National Code	Description	Use with extended procedure code:	Comments
196	Ordinary Levy -Imports by Central Government Rebate all duties and taxes	4000, 4052, 4053, 4071	Ordinary Levy. Rebate items 196.10 &

			196.20
199	Ordinary Levy - Fuel for Government	4000, 4052, 4053, 4071	
210	Re-imported Goods taxable on added value, value of repair, etc.	4000, 4071, 6022,	Importation of Goods from repair

**Schedule 3 Part 1, Industrial rebate of Customs Duties. Goods used in manufacture of other goods. Rebate codes 302 – 360**

National Code	Description	Use with extended procedure code:	Comments
300	Industrial rebate of Customs Duties Full duty Rebate	4000, 4052, 4053, 4071	
301	Industrial rebate of Customs Duties Full Duty rebate less 56c/kg	4000, 4052, 4053, 4071	
302	Industrial rebate of Customs Duties Full Duty rebate less 15%	4000, 4052, 4053, 4071	
303	Industrial rebate of Customs Duties Full Duty rebate less 11%	4000, 4052, 4053, 4071	
304	Industrial rebate of Customs Duties Full Duty Rebate less 10%	4000, 4052, 4053, 4071	
305	Industrial rebate of Customs Duties Full Duty Rebate less 6%	4000, 4052, 4053, 4071	
306	Industrial rebate of Customs Duties Full Duty Rebate less the greater of 25% or 66u/kg	4000, 4052, 4053, 4071	
307	Industrial rebate of Customs Duties Full Duty Rebate less 4%	4000, 4052, 4053, 4071	
308	Industrial rebate of Customs Duties Full Duty Rebate less 20%	4000, 4052, 4053, 4071	
309	Industrial rebate of Customs Duties Full Duty Rebate less the greater of 25% or 23c /m2	4000, 4052, 4053, 4071	
310	Industrial rebate of Customs Duties Full Duty Rebate less 22%	4000, 4052, 4053, 4071	
311	Industrial rebate of Customs Duties Full Duty Rebate less 25%	4000, 4052, 4053, 4071	
312	Industrial rebate of Customs Duties Full Duty Rebate n.e.15%	4000, 4052, 4053, 4071	
313	Industrial rebate of Customs Duties Full Duty Rebate less 5%	4000, 4052, 4053, 4071	
314	Industrial rebate of Customs Duties Full Duty Rebate less 3%	4000, 4052, 4053, 4071	
315	Industrial rebate of Customs Duties Full Duty Rebate less the greater of 25% or 35c /m2	4000, 4052, 4053, 4071	
316	Industrial rebate of Customs Duties Full Duty Rebate less duty specified in Section B, Part 2 of Sch. 1	4000, 4052, 4053, 4071	



317	Industrial rebate of Customs Duties Rebate for specified motor vehicles	4000, 4052, 4053, 4071	
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**Sch. 3 Part 2, Industrial rebate of Customs Duties. Goods used in manufacture of other goods for Export. Rebate codes 334, 360.**

National Code	Description	Use with extended procedure code:	Comments
330	Re-export after temporary import for processing	1052,1053,3052 5200	Rebate codes 334, 360

**Sch. 4, General Rebate of Customs Duties. Part 1 Specific Rebate. Rebate codes 403 -412**

National Code	Description	Use with extended procedure code:	Comments
400	Imports by International Organisations Full Rebate of duty	4000, 4052, 4053, 4071	Rebate Codes 403.00 403.01
401	Goods for Cultural, educational, charitable purposes, etc. Full Rebate of duty	4000, 4052, 4053, 4071	
402	Sound apparatus, specified in rebate item 405.5.01, for religious use Rebate not to exceed the duty in Section B of Part 2 of Schedule 1	4000, 4052, 4053, 4071	405.05.01.00
403	Altars, fonts, etc. specified in rebate item 405.05.01.00 Rebate Full duty less the duty in Section B of Part 2 of Schedule 1	4000, 4052, 4053, 4071	
404	Goods (excl. petroleum products, etc.) for official use by the Bible Society of Botswana Full Rebate of duty	4000, 4052, 4053, 4071	
405	Goods for Heads of State, diplomatic and other foreign representatives specified in rebate item 406.00 – 406.07 Full Rebate of Duty	4000, 4052, 4053, 4071	
406	Personal effects, sporting equipment, etc. new or used imported by non residents Full Rebate of duty	4000, 4052, 4053, 4071	
407	Personal effects, etc. re-imported by residents of Botswana Full Rebate of duty	6022	

408	1 motor vehicle /family imported for personal use on change of residence owned and used abroad for <u>12 months</u> as specified in rebate item 407.04 Rebate full duty less duty in Section A of Pt 2 of Sch. 1	4000, 4052, 4053, 4071	
409	1 motor vehicle /family imported for personal use on change of residence owned and used abroad for <u>less than 12 months</u> as specified in rebate item 407.04 Rebate full duty less duty in Section A of Pt 2 of Sch. 1, less the duty calculated pro rata on a daily basis according to number of days less than 12 months	4000, 4052, 4053, 4071	
410	1 motor vehicle /family imported for personal use on change of residence from an <u>African country</u> owned and used abroad for a <u>shorter period that the Director may in exceptional circumstances decide</u> as specified in rebate item 407.04 Rebate full duty less duty in Section A of Pt 2 of Sch. 1	4000, 4052, 4053, 4071	
411	Household furniture, household articles, etc. Rebate full duty	4000, 4052, 4053, 4071	Rebate Code 407.06.01.00
412	Cups, medals, trophies, prizes, etc. Rebate full duty	4000, 4052, 4053, 4071	Rebate Code 408.01.01.00
413	Articles of food or drink imported by officials for use at international exhibitions Rebate full duty	4000, 4052, 4053, 4071	Rebate Code 408.03.01.00
414	Goods [including packing containers] <u>not</u> originally produced or manufactured in Botswana, re - imported in the same state Rebate full duty less any rebate/ drawback previously granted	6022	Rebate Code 409.01.01.00
415	Goods [including packing containers] originally produced or manufactured in Botswana, re - imported in the same state Rebate full duty less any rebate/ drawback previously granted	6022	Rebate Code 409.02.01.00
416	Imported or locally manufactured articles sent abroad for processing or repair, as specified in rebate item 409.04.01.00 Rebate full duty less any rebate/	6021	Rebate Code 409.04.01.00

	drawback previously granted and less the duty on the cost of processing or repair		
417	Used rock drill returned to original exporter for recovery of diamond content Rebate full duty less any rebate, refund, drawback previously granted	6022	Rebate Code 409.05.01.00
418	Excisable goods exported ex a customs and excise warehouse, then re-imported as specified in rebate item 409.06.01.00 Rebate full duty	6022	Rebate Code 409.06.01.00
419	Compensating products (excluding goods liable to the duties specified in Part 2 of Schedule No. 1) obtained abroad from goods temporarily exported for outward processing, as specified in rebate item 409.07.01.00 Rebate full duty less any rebate, refund, drawback previously granted and less the duty on the cost of manufacture, processing or repair	6021	Rebate Code 409.07.01.00
420	Rebate for certain goods used for industrial or commercial purposes Rebate full duty	4000, 4052, 4053, 4071	Rebate Codes 410.03.01.00 410.03.03.00 410.03.04.00
421	Base oils for lubricating oil as specified in rebate item 410.03.01.00 Rebate 0.22c/litre	4000, 4052, 4053, 4071	Rebate Code 410.03.01.00
422	Miscellaneous rebates Rebate full duty	4000, 4052, 4053, 4071	Rebate Codes 411.01.06 411.01.00
423	Tractors (excluding road tractors for semi-trailers), as specified in rebate item 411.00.04.00 Rebate 20% + 1% in respect of each UA600 or part thereof in excess of a value for duty purposes of UA 56,000 each with a maximum of 40%	4000, 4052, 4053, 4071	Rebate Code 411.00.04.00
424	Tractors (excluding road tractors for semi-trailers), as specified in rebate item 411.00.05.00 Rebate full duty less 20%	4000, 4052, 4053, 4071	Rebate Code 411.00.05.00
425	Tractors (excluding road tractors for semi-trailers) value > UA 56,000, as specified in rebate item	4000, 4052, 4053, 4071	Rebate Code 411.00.06.00

	411.00.06.00 Rebate 20% + 1% in respect of each UA600 or part thereof in excess of a value for duty purposes of UA 56,000 each with a maximum of 40%		
426	Motor cars manufactured more than 20 years prior to date of import Rebate duty in Pt 1 of Sch. 1 less 20%	4000, 4052, 4053, 4071	Rebate Code 411.00.01.00
427	Goods (excluding corn or grain seed), for experiment purposes as allowed by specific permit Rebate full duty less the duty in Section B of Pt 2 of Sch. 1	4000, 4052, 4053, 4071	Rebate Code 412.01.01.00
428	Used personal or household effects (excluding motor vehicles) bequeathed to persons residing in Botswana Rebate full duty	4000, 4052, 4053, 4071	Rebate Code 412.03.01.00
429	Used property of a person normally resident in Botswana who died while temporarily outside Botswana Rebate full duty	4000, 4052, 4053, 4071	Rebate Code 412.04.01.00
430	Life saving apparatus, as specified in rebate item 412.06.01.00 Rebate full duty less the duty in Section B of Pt 2 of Sch. 1	4000, 4052, 4053, 4071	Rebate Code 412.05.01.00
431	Food, containing Soya-bean concentrates, specially prepared for infants Rebate full duty	4000, 4052, 4053, 4071	Rebate Code 412.06.01.00
432	Goods unconditionally abandoned or destroyed with the permission of the Director, as specified in rebate items 412.07.01.00 and 412.07.02.00 Rebate full duty less the duty paid on entry	9040 9071	Rebate Codes 412.07.01.00 412.07.02.00
433	Dutiable goods lost in manufacturing processes in a customs and excise warehouse, subject to production of proof that such goods did not enter into consumption Rebate full duty	9071	Rebate Code 412.08.01.00
434	Goods proved to have been lost, destroyed or damaged on any single occasion in circumstances of force major or in such other circumstances, as specified in rebate item 412.09.01.00	9040 9071	Rebate Code 412.09.01.00

	Rebate full duty		
435	Bona fide unsolicited gifts as specified in rebate item 412.10.01.00 Rebate full duty	4000, 4052, 4053, 4071	Rebate Code 412.10.01.00
436	Goods imported - (a) for the relief of distress of persons in cases of famine or other national disaster; (b) under any technical assistance agreement; or (c) in terms of an obligation under any multilateral international agreement to which Botswana is a party Rebate full duty	4000, 4052, 4053, 4071	Rebate Code 412.11.01.00
437	Goods imported for any purpose agreed upon between the Governments of Botswana, South Africa, Lesotho, Swaziland and Namibia Rebate full duty	4000, 4052, 4053, 4071	Rebate Code 412.12.01.00
438	Colostomy, etc. appliances, and parts thereof, as specified in rebate item 412.13.01.00 Rebate full duty	4000, 4052, 4053, 4071	Rebate Code 412.13.01.00
439	Printed matter as specified in rebate item 412.14.01.00 Rebate full duty	4000, 4052, 4053, 4071	Rebate Code 412.14.01.00
440	Goods of any description imported by refugees from African Territories and which are sold by the Office Rebate full duty	4000, 4052, 4053, 4071	Rebate Code 412.16.01.00
441	Motor cars imported by refugees from African Territories and which are disposed of by the refugee concerned, provided the prior approval of the Director has been obtained Rebate full duty less 20%	4000, 4052, 4053, 4071	Rebate Code 412.17.01.00
442	Ch. 84 and 85 Machinery, etc. imported in more than one consignment because of strikes, shutouts, etc. beyond the control of the importer and the supplier, subject to the prior approval of the Director Rebate not exceeding the duty in excess of the amount of duty that would have been due had the goods been imported in a single consignment	4000, 4052, 4053, 4071	Rebate Code 412.21.01.00
443	Parts and materials, of plastics, of a kind used for the manufacture of	4000, 4052, 4053, 4071	Rebate Codes 412.22.01.00

	design engineering models of factories, installations, etc. Textile fabrics woven from different fibres, for testing dyestuff fastness. Rebate full duty		412.23.01.00
444	Goods (excluding goods for upgrading) supplied free of charge to replace defective goods covered by a warranty agreement Rebate full duty	4000, 4052, 4053, 4071	Rebate Code 412.26.01.00
445	Goods for upgrading supplied free of charge to replace parts which are covered by a warranty agreement Rebate full duty	4000, 4052, 4053, 4071	Rebate Code 412.27.01.00
446	Office furniture and equipment (excluding motor vehicles) for official use by a non-business organisation approved by the Director, transferring administrative operations to Botswana Rebate full duty	4000, 4052, 4053, 4071	Rebate Code 412.28.01.00

**Sch. 4, General Rebate of Customs Duties. Part 2 Temporary Rebates.  
Rebate Codes 460.01 to 460.23**

National Code	Description	Use with extended procedure code:	Comments
460	Rebate Full duty	4000, 4052, 4053, 4071	Rebate Codes 460.01.01.04 460.01.01.00 460.01.01.02 460.02.01.00 460.02.01.06 460.02.01.00 Etc...
461	Rebate the duty in Pt 2 of Sch. 1 less the amount not rebated in Sch. 6	4000, 4052, 4053, 4071	460.04.01.04, etc...
462	Rebate full duty less the duty in Section A of Pt 2 of Sch. 1	4000, 4052, 4053, 4071	460.06.01.05, etc...
463	Rebate full duty less 11c /kg	4000, 4052, 4053, 4071, 4052, 4053, 4071	460.07.01.00, etc...
464	Rebate full duty less 7.5%	4000, 4052, 4053, 4071	460.10.02.04, etc...
465	Rebate full duty less 30%	4000, 4052, 4053, 4071	460.11.01.01, etc...
466	Rebate full duty less 5%	4000, 4052, 4053, 4071	460.16.01.4

467	Rebate not to exceed the duty as calculated in notes to relevant rebate item	4000, 4052, 4053, 4071	460.17.01.06 460.17.01.04
468	Goods imported or cleared from Customs and Excise warehouse by a person prospecting for, or mining natural gas or oil Rebate full duty less the duty in Section B of Pt 2 of Sch. 1	4000, 4052, 4053, 4071	460.23.01.00

**Sch. 4, General Rebate of Customs Duties. Part 2 Temporary Rebates.  
Rebate Item 460.25 –**

National Code	Description	Rebate	Use with extended procedure code:
470	If Tariff Heading = 020110,020120 020210,020220	Rebate Full duty less 13.8%	4000, 4052, 4053, 4071
	If Tariff Heading = 020130,020230	Rebate Full duty less 32%	4000, 4052, 4053, 4071
	If Tariff Heading = 020410, 020421 020430,020441	Rebate Full duty less 19%	4000, 4052, 4053, 4071
	If Tariff Heading includes 0406		
	If Tariff Heading = 020422,020423 020442,020443	Rebate Full duty less 13.2%	4000, 4052, 4053, 4071
	If Tariff Heading = 020450	Rebate Full duty less 16.4%	4000, 4052, 4053, 4071 4071
	If Tariff heading includes 0401,0402 0403,0404	Rebate Full duty less 19.2%	4000, 4052, 4053, 4071 4071
	If Tariff Heading = 190110		
	If Tariff Heading includes 0405	Rebate Full duty less 15.8%	4000, 4052, 4053, 4071
	If Tariff Heading includes 0408	Rebate Full duty less 3.8%	4000, 4052, 4053, 4071
	If Tariff Heading = 070810,071021 071320,081320	Rebate Full duty less 6.6%	4000, 4052, 4053, 4071
	If Tariff Heading includes 0710,0712 2106	Rebate Full duty less 7.4%	4000, 4052, 4053, 4071
If Tariff Heading = 071010,071210	Rebate Full duty less 9.8%	4000, 4052, 4053, 4071	

	If Tariff Heading includes	07102,07133	Rebate Full duty less 4.8%	4000, 4052, 4053, 4071
	If Tariff Heading =	071390		
	If Tariff Heading =	080620	Rebate Full duty less 4.6%	4000, 4052, 4053, 4071
	If Tariff Heading =	081310	Rebate Full duty less 14%	4000, 4052, 4053, 4071
	If Tariff Heading =	081330	Rebate Full duty less 6%	4000, 4052, 4053, 4071
	If Tariff Heading =	081340	Rebate Full duty less 10.8%	4000, 4052, 4053, 4071
	If Tariff Heading includes	1902		
	If Tariff Heading =	081350	Rebate Full duty less 8.8%	4000, 4052, 4053, 4071
	If HSPrec4 includes	2401		
	If Tariff Heading includes	1001	Rebate Full duty less 14.4%	4000, 4052, 4053, 4071
	If Tariff Heading includes	1005	Rebate Full duty less 10%	4000, 4052, 4053, 4071
	If Tariff Heading includes	1008	Rebate Full duty less 8.6%	4000, 4052, 4053, 4071
	If Tariff Heading includes	1901	Rebate Full duty less 19.8%	4000, 4052, 4053, 4071
	If Tariff Heading =	210690		
	If Tariff Heading includes	5201	Rebate Full duty less 12%	4000, 4052, 4053, 4071
<b>National Code</b>	<b>Description</b>		<b>Use with extended procedure code:</b>	<b>Comments</b>
471	Rebate Full duty in Pt 1 less 14.6%		4000, 4052, 4053, 4071	Rebate Codes 460250106 460250104 460250204
472	Rebate Full duty less 14.6%		4000, 4052, 4053, 4071	Rebate Codes 460250306 460250206
473	Rebate Full duty in Pt 1 less 19.6%		4000, 4052, 4053, 4071	Rebate Codes 460250206 460250106
474	Rebate Full duty less 19.6%		4000, 4052, 4053, 4071	Rebate Codes 460250406 460250206



475	Rebate Full duty in Pt 1 less 119.4%	4000, 4052, 4053, 4071	Rebate Codes 460250104 460250204 460250106 460250206
476	Rebate Full duty less 119.4%	4000, 4052, 4053, 4071	Rebate Code 460250206
477	Rebate Full duty in Pt 1 less 13.4%	4000, 4052, 4053, 4071	Rebate Code 460250106
478	Rebate Full duty less 13.4%	4000, 4052, 4053, 4071	Rebate Code 460250306
479	Rebate Full duty in Pt 1 less 24.2%	4000, 4052, 4053, 4071	Rebate Code 460250206
480	Rebate Full duty less 24.2%	4000, 4052, 4053, 4071	Rebate Code 460250406

**Goods temporarily admitted for processing, repair, cleaning, reconditioning or for the manufacture of goods exclusively for export. Rebate Item 470.00**

# National Code	Description	Use with extended procedure code:	Comments
520	Goods temporarily admitted for processing, repair, etc. or for the manufacture of goods for export, as specified in rebate item 470 Rebate full duty	4071, 5200	Rebate Item 470
521	Goods temporarily admitted for processing, repair, etc. or for the manufacture of goods for export under permit issued by Ministry of Commerce, as specified in rebate item 470.03 Rebate full duty	4071, 5200	

**Goods temporarily admitted for specific purposes. Rebate Item 480.0**

National Code	Description	Use with extended procedure code:	Comments
522	Goods temporarily admitted for specific purposes for re-export after processing as specified in rebate item 480 Rebate full duty	5200	
523	Vat rebated for Vat manufactures, ICD payable on sales inside SACU	4000, 4071, 4052	Rebate for companies registered with Vat under Third schedule.
530	Sch4,Pt3. Specific goods temporary imported for same state export Rebate full duty	5300	Rebate Item 480.0

**Goods temporarily admitted subject to exportation in the same state.  
Rebate item 490.00**

<b>National Code</b>	<b>Description</b>	<b>Use with extended procedure code:</b>	<b>Comments</b>
531	Goods temporarily admitted subject to exportation in the same state Rebate full duty	5300	Rebate Item 490.0

**Miscellaneous refunds of Customs Duty. Rebate Code 532 –539**

<b>National Code</b>	<b>Description</b>	<b>Use with extended procedure code:</b>	<b>Comments</b>
550	Abandoned goods Rebate full duty	9040	532.00.01.00 532.00.02.00
551	Black tea Rebate full duty	4000, 4052, 4053, 4071	533.00.01.06
552	Goods incorporated in excisable goods in warehouse Rebate not exceeding the duty payable per quarter for excise duty purposes	7140	534.00.01.00
553	Goods falling with Section XI Rebate the difference between the duty paid and the duty payable from 13/12/1996	4000, 4052, 4053, 4071	535.00.01.0
554	Textile goods specified in rebate item 535.00.02.00 Rebate the difference between the duty paid and the duty payable from 12/12/1996	4000, 4052, 4053, 4071	535.00.02.00
555	Woven fabrics specified in rebate item 535.01.01.04 Rebate full duty less the greater of 45% with a max of 1000c/kg or 680 c/kg	4000, 4052, 4053, 4071	535.01.01.04
556	Automotive components covered by rebate code 536.00.01.00 Rebate full duty	4000, 4052, 4053, 4071	536.00.01.00
557	Goods used in the manufacture of motor vehicles under rebate code 536.00.02.00 Rebate full duty in Pt1 of Sch.1	4000, 4052, 4053, 4071	536.00.02.00
558	Chassis fitted with engines under rebate code 536.00.01.04 Rebate full duty in Pt 1 of Sch. 1 less 30%	4000, 4052, 4053, 4071	536.00.01.04

559	Motor vehicles and components covered by rebate items 537.00.01.04,538.00.01.05 Rebate Not exceeding the duty in Part 1 of Schedule No. 1 subject to the Note to this item	4000, 4052, 4053, 4071	537.00.01.04 538.00.01.05
560	Plastics, etc. covered by rebate items 539.00.01.02 Rebate The difference between the duty paid and the duty payable in terms of G.N. No.R.1495 of 17 December 1999	4000, 4052, 4053, 4071	539.00.01.02
561	Plastics, etc. covered by rebate items 539.00.02.02 Rebate-The difference between the duty paid and the duty payable in terms of G.N. No.1519 of 24 December 1999	4000, 4052, 4053, 4071	539.00.02.02
562	Goods in Section XI covered by rebate item 540.01.01.00 Rebate The difference between the duty paid and the duty payable from 13 December 1999	4000, 4052, 4053, 4071	540.01.01.00

### Rebates of specific excise duties. Rebate Codes 601 –609

National Code	Description	Use with extended procedure code:	Comments
601	Excisable goods for use by the State, local authorities and similar institutions covered by rebate code 601.00 Rebate full duty	4000, 4052, 4053, 4071	601.00
602	Excisable goods for use by heads of states, diplomatic and other foreign representatives covered by rebate code 602.00 Rebate full duty	4000, 4052, 4053, 4071	602.00
603	Excisable goods exported from a customs and excise warehouse covered by rebate code 603.00 Rebate full duty	1071	603.00
604	Excisable goods for use by producers covered by rebate code 604.00 Rebate full duty	4000, 4052, 4053, 4071	604.00
605	Excisable goods for use in the manufacture of other goods for export of such manufactured goods covered by rebate code 605.00	1040	605.00

	Rebate full duty		
606	Excisable goods for use in the manufacture of other goods in a manufacturing warehouse, etc. covered by rebate code 606.00 Rebate full duty	4071	606.00
607	Spirits covered by rebate code 606.04.01.00 for use in the manufacture of other goods in a manufacturing warehouse, etc. Rebate full duty less 2.5 c/litre	4071	606.04.01.00
608	Petrol covered by rebate code 606.05.01.00 for use in the manufacture of other goods in warehouse, etc. Rebate 1,209 c/litre spirits in the mixture	4071	606.05.01.00
609	Petrol covered by rebate code 606.05.20.01.00 for use in the manufacture of other goods in warehouse, etc. Rebate 1,409 c/litre spirits in the mixture	4071	606.05.20.01.00

**Excisable goods for use for industrial or commercial purposes. Rebate Code 607.00**

National Code	Description	Use with Extended Procedure code:	Comments
610	Excisable goods for use for industrial or commercial purposes under Rebate Code 607.00 Rebate full duty	4000, 4052, 4053, 4071	607.00
611	Excisable goods for use for industrial or commercial purposes under Rebate Code 607.04.10.03.00 Rebate full duty less 2880 c/100 litres of absolute alcohol	4000, 4052, 4053, 4071	607.04.10.03.00
612	Excisable goods for use for industrial or commercial purposes covered by Rebate Code 607.04.10.06.00 Rebate full duty less 770 c/100 litres of absolute alcohol	4000, 4052, 4053, 4071	607.04.10.06.00
613	Excisable goods for use for industrial or commercial purposes covered by Rebate Code 607.04.10.09.00 Rebate full duty less 835 c/100 litres of absolute alcohol	4000, 4052, 4053, 4071	607.04.10.09.00
614	Excisable goods for use for industrial or	4000, 4052, 4053,	607.04.10.16.00

	commercial purposes covered by Rebate Code 607.04.10.16.00 Rebate not exceeding 121,463 c/100 litres of absolute alcohol	4071	
615	Excisable goods in warehouse lost through manufacturing processes, abandoned or destroyed covered by Rebate Codes 608.01.01.00 and 608.02.01.00, 608.03 and 608.04 Rebate full duty	9071	608.01.01.00 608.02.01.00 608.03 608.04

### Rebates of Ad Valorem excise duties. Rebate Code 610 –616

National	Description	Use with Extended Procedure code:	Comments
650	Rebates of Ad Valorem excise duties covered by rebate codes 610 –616 Rebate full duty	4000,4071 7140,9040 9071	610 -616

### VAT Exemptions

National	Description	Use with Extended Procedure code:	Comments
700	VAT Exemption for Warehouse Manufacturers	4000, 4052, 4053, 4071	
701	VAT Exemption - currency	4000, 4052, 4053, 4071	
702	VAT Penalties and Interest		
777	VAT Exemption - Medicines	4000, 4052, 4053, 4071	
888	Rebate of unpaid cash declarations for unclaimed goods for various reasons	4000, 4071, 4052, 4053	
333	VAT Rebate setswana beans.	4000,4071,4052,4053	
999	Vat Exemption –Agricultural Tractors	4000,4071,4052,4053	

### Rebates of Additional Customs duties. Rebate Code 901

National Code	Description	Use with Extended Procedure code:	Comments
901	Rebates of Additional customs duties covered by rebate codes 901-904 Rebate full duty	4000, 4052, 4053, 4071	901- 904

