

CUSTOMS PROCEDURES CODES (CPC)

Customs Procedures Codes Customs Procedures Codes Customs Procedures Codes

DESCRIPTION	NAT.CPC	EXT.CPC	
		PRV	REQ
PERMENANT EXPORT		..	۱.
All duties and taxes calculated (EXD, BPT)	...۰		
Export Duty (EXD) collected.	.۰۱		
BPT collected	.۲۳		
No taxes or duties collected	.۴۱		
PERMENANT EXPORT AFTER TEMPORARY EXPORT		۲۱	۱.
All duties and taxes calculated (IMD, BPT)	...۰		
Export Duty (EXD) collected.	.۰۱		
BPT collected	.۲۳		
No taxes or duties collected	.۴۱		
RE-EXPORTION AFTER TEMPORARY IMPORT		۵۱	۳.
All duties and taxes calculated (IMD,ADT,VAT, BPT,CVL)	...۰		
No taxes or duties collected	.۴۱		
PERMENANT EXPORT AFTER ENTRY INTO FREE ZONES		۷۱	۱.
No taxes or duties collected	.۴۱		
PERMENANT EXPORT AFTER ENTRY INTO BONDS		۷۲	۱.
No taxes or duties collected	.۴۱		
TEMPORARY EXPORTATION		..	۲۱
No taxes or duties collected	.۴۱		
ENTRY TO HOME USE – PUBLIC		..	۴.
All taxes calculated (IMD,ADT,BPT,VAT,CVL)	...۰		
No taxes collected except CVL.	.۰۳		
Flat rate of duty – personal effects	.۰۶		
COMESA (IMD=nil, BPT,VAT,ADT,CVL applicable)	.۰۸		
Medicines and its raw materials	.۱۱		
Exempted only from IMD	.۱۲		
Exempted only from ADT	.۱۳		
Exempted only from BPT	.۱۴		
Exempted only from VAT	.۱۵		
Exempted only from IMD and ADT	.۱۶		
Exempted only from IMD and BPT	.۱۷		
Exempted only from IMD and VAT	.۱۸		

Exempted only from ADT and BPT	.19		
Exempted only from ADT and VAT	.20		
Exempted only from BPT and VAT	.21		
Exempted only from IMD, ADT and BPT	.22		
Exempted only from IMD, ADT and VAT	.23		
Exempted only from IMD, BPT and VAT	.24		
Exempted only from ADT, BPT and VAT	.25		
Exempted only from CVL	.26		
Exempted only from IMD and CVL	.27		
Exempted only from ADT and CVL	.28		
Exempted only from BPT and CVL	.29		
Exempted only from VAT and CVL	.30		
Exempted only from IMD, ADT and CVL	.31		
Exempted only from IMD, BPT and CVL	.32		
Exempted only from IMD, VAT and CVL	.33		
Exempted only from ADT, BPT and CVL	.34		
Exempted only from ADT, VAT and CVL	.35		
Exempted only from BPT, VAT and CVL	.36		
Exempted only from IMD, ADT, BPT and CVL	.37		
Exempted only from IMD,ADT,VAT and CVL	.38		
Exempted only from IMD, BPT,VAT and CVL	.39		
Exempted only from ADT,BPT,VAT and CVL	.40		
No taxes or duties collected	.41		
Diplomatic – all duties and taxes waived	.42		
Exemption on article 186(a) with CVL collected	.43		
Exemption on article 186(a) with VAT collected	.44		
Exemption on article 186(a) with VAT and CVL collected	.45		
Exemption on article 186(a) – all duties waived	.46		
Exemption on article 04(T) with CVL collected	.47		
Exemption on article 04(T) – all duties waived	.48		
RE-IMPORT AFTER PERMENANT EXPORT		10	60
No taxes collected except CVL.	.03		
No taxes or duties collected	.41		
RE-IMPORT AFTER TEMPORARY EXPORT		21	60
All taxes calculated	.00		
No taxes collected except CVL.	.03		
No taxes or duties collected	.41		
ENTRY TO HOME USE AFTER TEMPORARY IMPORTATION		01	40

All taxes calculated (IMD,ADT,BPT,VAT,CVL)	•••	
No taxes collected except CVL.	••³	
Flat rate of duty – personal effects	••¶	
COMESA (IMD=nil, BPT,VAT,ADT,CVL applicable)	••¸	
Variable rate concession	•••	
Medicines and its raw materials	••¶	
All taxes calculated except IMD	••²	
All taxes calculated except ADT	••³	
All taxes calculated except BPT	••¸	
All taxes calculated except VAT	•••	
All taxes calculated except IMD and ADT	••¶	
All taxes calculated except IMD and BPT	••²	
All taxes calculated except IMD and VAT	••¸	
All taxes calculated except ADT and BPT	••²	
All taxes calculated except ADT and VAT	•••	
All taxes calculated except BPT and VAT	••¶	
All taxes calculated except IMD, ADT and BPT	••²	
All taxes calculated except IMD, ADT and VAT	••³	
All taxes calculated except IMD, BPT and VAT	••¸	
All taxes calculated except ADT, BPT and VAT	•••	
All taxes calculated except CVL	••¶	
All taxes calculated except IMD and CVL	••²	
All taxes calculated except ADT and CVL	••¸	
All taxes calculated except BPT and CVL	••²	
All taxes calculated except VAT and CVL	•••	
All taxes calculated except IMD, ADT and CVL	••¶	
All taxes calculated except IMD, BPT and CVL	••¸	
All taxes calculated except IMD, VAT and CVL	••²	
All taxes calculated except ADT, BPT and CVL	••¸	
All taxes calculated except ADT, VAT and CVL	•••	
All taxes calculated except BPT, VAT and CVL	••¶	
All taxes calculated except IMD, ADT, BPT and CVL	••²	
All taxes calculated except IMD, ADT, VAT and CVL	••¸	
All taxes calculated except IMD, BPT, VAT and CVL	••²	
All taxes calculated except ADT, BPT, VAT and CVL	••¸	

No taxes or duties collected	• ٤١		
Diplomatic – all duties and taxes waived	• ٤٢		
Exemption on article ١٨٦(a) with CVL collected	• ٤٣		
Exemption on article ١٨٦(a) with CVL collected	• ٤٤		
Exemption on article ١٨٦(a) with VAT and CVL collected	• ٤٥		
Exemption on article ١٨٦(a) – all duties waived	• ٤٦		
Exemption on article ٥٤(T) with CVL collected	• ٤٧		
Exemption on article ٥٤(T) – all duties waived	• ٤٨		
ENTRY TO HOME USE AFTER ENTRY INTO FREE ZONES (wd)		٧١	٤٠
All taxes calculated (IMD,ADT,BPT,VAT,CVL)	• • •		
No taxes collected except CVL.	• • ٣		
Flat rate of duty – personal effects	• • ٦		
COMESA (IMD=nil, BPT,VAT,ADT,CVL applicable)	• • ٨		
Medicines and its raw materials	• ١١		
All taxes calculated except CVL	• ٢٦		
All taxes calculated except IMD and CVL	• ٢٧		
All taxes calculated except ADT and CVL	• ٢٨		
All taxes calculated except BPT and CVL	• ٢٩		
All taxes calculated except VAT and CVL	• ٣٠		
All taxes calculated except IMD, ADT and CVL	• ٣١		
All taxes calculated except IMD, BPT and CVL	• ٣٢		
All taxes calculated except IMD, VAT and CVL	• ٣٣		
All taxes calculated except ADT, BPT and CVL	• ٣٤		
All taxes calculated except ADT, VAT and CVL	• ٣٥		
All taxes calculated except BPT, VAT and CVL	• ٣٦		
All taxes calculated except IMD, ADT, BPT and CVL	• ٣٧		
All taxes calculated except IMD, ADT, VAT and CVL	• ٣٨		
All taxes calculated except IMD, BPT, VAT and CVL	• ٣٩		
All taxes calculated except ADT, BPT, VAT and CVL	• ٤٠		
No taxes or duties collected	• ٤١		
Diplomatic – all duties and taxes waived	• ٤٢		
Exemption on article ١٨٦(a) with CVL collected	• ٤٣		
Exemption on article ١٨٦(a) with VAT collected	• ٤٤		
Exemption on article ١٨٦(a) with VAT and CVL	• ٤٥		

collected			
Exemption on article 187(a) – all duties waived	.46		
Exemption on article 187(T) with CVL collected	.47		
Exemption on article 187(T) – all duties waived	.48		
ENTRY TO HOME USE AFTER ENTRY INTO BONDS (bwd)		72	4.
All taxes calculated (IMD,ADT,BPT,VAT,CVL)	.00		
No taxes collected except CVL.	.03		
Flat rate of duty – personal effects	.06		
COMESA (IMD=nil, BPT,VAT,ADT,CVL applicable)	.08		
Variable rate concession	.10		
Medicines and its raw materials	.11		
All taxes calculated except IMD	.12		
All taxes calculated except ADT	.13		
All taxes calculated except BPT	.14		
All taxes calculated except VAT	.15		
All taxes calculated except IMD and ADT	.16		
All taxes calculated except IMD and BPT	.17		
All taxes calculated except IMD and VAT	.18		
All taxes calculated except ADT and BPT	.19		
All taxes calculated except ADT and VAT	.20		
All taxes calculated except BPT and VAT	.21		
All taxes calculated except IMD, ADT and BPT	.22		
All taxes calculated except IMD, ADT and VAT	.23		
All taxes calculated except IMD, BPT and VAT	.24		
All taxes calculated except ADT, BPT and VAT	.25		
All taxes calculated except CVL	.26		
All taxes calculated except IMD and CVL	.27		
All taxes calculated except ADT and CVL	.28		
All taxes calculated except BPT and CVL	.29		
All taxes calculated except VAT and CVL	.30		
All taxes calculated except IMD, ADT and CVL	.31		
All taxes calculated except IMD, BPT and CVL	.32		
All taxes calculated except IMD, VAT and CVL	.33		
All taxes calculated except ADT, BPT and CVL	.34		
All taxes calculated except BPT, VAT and CVL	.36		
All taxes calculated except IMD, ADT, BPT and CVL	.37		
All taxes calculated except IMD, BPT, VAT and CVL	.39		

All taxes calculated except ADT, BPT, VAT and CVL	• ٤٠		
No taxes or duties collected	• ٤١		
Diplomatic – all duties and taxes waived	• ٤٢		
Exemption on article ١٨٦(a) with CVL collected	• ٤٣		
Exemption on article ١٨٦(a) with VAT collected	• ٤٤		
Exemption on article ١٨٦(a) with VAT and CVL collected	• ٤٥		
Exemption on article ١٨٦(a) – all duties waived	• ٤٦		
Exemption on article ٥٤(T) with CVL collected	• ٤٧		
Exemption on article ٥٤(T) – all duties waived	• ٤٨		
ENTRY TO HOME USE – GOVERNMENT		••	٤١
No taxes collected except CVL.	••٣		
Medicines and its raw materials	• ١١		
All taxes calculated except BPT	• ١٤		
All taxes calculated except IMD and BPT	• ١٧		
All taxes calculated except ADT and BPT	• ١٩		
All taxes calculated except BPT and VAT	• ٢١		
All taxes calculated except IMD, ADT and BPT	• ٢٢		
All taxes calculated except IMD, BPT and VAT	• ٢٤		
All taxes calculated except ADT, BPT and VAT	• ٢٥		
All taxes calculated except BPT and CVL	• ٢٩		
All taxes calculated except IMD, BPT and CVL	• ٣٢		
All taxes calculated except ADT, BPT and CVL	• ٣٤		
All taxes calculated except BPT, VAT and CVL	• ٣٦		
All taxes calculated except IMD, ADT, BPT and CVL	• ٣٧		
All taxes calculated except IMD, ADT, VAT and CVL	• ٣٨		
All taxes calculated except IMD, BPT, VAT and CVL	• ٣٩		
All taxes calculated except ADT, BPT, VAT and CVL	• ٤٠		
No taxes or duties collected	• ٤١		
ENTRY TO HOME USE – CONCESSIONS – PUBLIC		••	٤٢
Variable rate concession	• ١٠		
Medicines and its raw materials (% IMD + CVL)	• ١١		
Concession, exempted only from IMD	• ١٢		
Concession, exempted only from ADT	• ١٣		
Concession, exempted only from BPT	• ١٤		

Concession, exempted only from VAT	• 10
Concession, exempted only from IMD and ADT	• 16
Concession, exempted only from IMD and BPT	• 17
Concession, exempted only from IMD and VAT	• 18
Concession, exempted only from ADT and BPT	• 19
Concession, exempted only from ADT and VAT	• 20
Concession, exempted only from BPT and VAT	• 21
Concession, exempted only from IMD, ADT and BPT	• 22
Concession, exempted only from IMD, ADT and VAT	• 23
Concession, exempted only from IMD, BPT and VAT	• 24
Concession, exempted only from ADT, BPT and VAT	• 25
Concession, exempted only from CVL	• 26
Concession, exempted only from IMD and CVL	• 27
Concession, exempted only from ADT and CVL	• 28
Concession, exempted only from BPT and CVL	• 29
Concession, exempted only from VAT and CVL	• 30
Concession, exempted only from IMD, ADT and CVL	• 31
Concession, exempted only from IMD, BPT and CVL	• 32
Concession, exempted only from IMD, VAT and CVL	• 33
Concession, exempted only from ADT, BPT and CVL	• 34
Concession, exempted only from ADT, VAT and CVL	• 35
Concession, exempted only from BPT, VAT and CVL	• 36
Concession, exempted only from IMD, ADT, BPT and CVL	• 37
Concession, exempted only from IMD, ADT, VAT and CVL	• 38
Concession, exempted only from IMD, BPT, VAT and CVL	• 39
Concession, exempted only from ADT, BPT, VAT and CVL	• 40
No taxes or duties collected	• 41
Diplomatic – all duties and taxes waived	• 42

Exemption on article 186(a) with CVL collected	• 43		
Exemption on article 186(a) with VAT collected	• 44		
Exemption on article 186(a) with VAT and CVL collected	• 45		
Exemption on article 186(a) – all duties waived	• 46		
Exemption on article 187(T) with CVL collected	• 47		
Exemption on article 187(T) – all duties waived	• 48		
ENTRY TO HOME USE – CONCESSIONS – GOVERNMENT		••	43
Variable rate concession	• 10		
Medicines and its raw materials	• 11		
Concession, exempted only from BPT	• 14		
Concession, exempted only from IMD and BPT	• 17		
Concession, exempted only from ADT and BPT	• 19		
Concession, exempted only from BPT and VAT	• 21		
Concession, exempted only from IMD, ADT and BPT	• 22		
ENTRY TO HOME USE		••	40
Direct Delivery – public	•• 4		
Direct Delivery - Government	•• 5		
Concession, exempted only from IMD, BPT and VAT	• 24		
Concession, exempted only from ADT, BPT and VAT	• 25		
Concession, exempted only from BPT and CVL	• 29		
Concession, exempted only from IMD, BPT and CVL	• 32		
Concession, exempted only from ADT, BPT and CVL	• 34		
Concession, exempted only from BPT, VAT and CVL	• 36		
Concession, exempted only from IMD, ADT, BPT & CVL	• 37		
Concession, exempted only from IMD, BPT, VAT & CVL	• 39		
Concession, exempted only from ADT, BPT, VAT & CVL	• 40		
No taxes or duties collected	• 41		
TEMPORARY IMPORTATION		••	51
All duties and taxes calculated (IMD, ADT, BPT, VAT, and CVL).	•••		
No taxes or duties collected except CVL.	•• 3		
No taxes or duties collected	• 41		

ENTRY INTO FREE ZONES		..	٧١
No taxes or duties collected except CVL.	٠٠٣		
No taxes or duties collected	٠٤١		
ENTRY INTO BONDED WAREHOUSES		..	٧٢
No taxes or duties collected except CVL.	٠٠٣		
No taxes or duties collected	٠٤١		
TRANSFERE FROM BOND TO BOND		..	٧٣
No taxes or duties collected	٠٤١		
TRANSIT		..	٨٠
No taxes collected except CVL.	٠٠٣		
Flat rate of duty – personal effects	٠٠٦		
COMESA (IMD=nil, BPT,VAT,ADT,CVL applicable)	٠٠٨		
Medicines and its raw materials	٠١١		
Exempted only from IMD	٠١٢		
Exempted only from ADT	٠١٣		
Exempted only from BPT	٠١٤		
Exempted only from VAT	٠١٥		
Exempted only from IMD and ADT	٠١٦		
Exempted only from IMD and BPT	٠١٧		
Exempted only from IMD and VAT	٠١٨		
Exempted only from ADT and BPT	٠١٩		
Exempted only from ADT and VAT	٠٢٠		
Exempted only from BPT and VAT	٠٢١		
Exempted only from IMD, ADT and BPT	٠٢٢		
Exempted only from IMD, ADT and VAT	٠٢٣		
Exempted only from IMD, BPT and VAT	٠٢٤		
Exempted only from ADT, BPT and VAT	٠٢٥		
Exempted only from CVL	٠٢٦		
Exempted only from IMD and CVL	٠٢٧		
Exempted only from ADT and CVL	٠٢٨		
Exempted only from BPT and CVL	٠٢٩		
Exempted only from VAT and CVL	٠٣٠		
Exempted only from IMD, ADT and CVL	٠٣١		
Exempted only from IMD, BPT and CVL	٠٣٢		
Exempted only from IMD, VAT and CVL	٠٣٣		
Exempted only from ADT, BPT and CVL	٠٣٤		
Exempted only from ADT, VAT and CVL	٠٣٥		
Exempted only from BPT, VAT and CVL	٠٣٦		

Exempted only from IMD, ADT, BPT and CVL	• ٣٧		
Exempted only from IMD,ADT,VAT and CVL	• ٣٨		
Exempted only from IMD, BPT,VAT and CVL	• ٣٩		
Exempted only from ADT,BPT,VAT and CVL	• ٤٠		
No taxes or duties collected	• ٤١		
TRANSSHIPMENT		••	٩٠
No taxes or duties collected except CVL.	••٣		
No taxes or duties collected	• ٤١		

Customs Procedure Codes Exemptions

£ £=Total Exemptions

£ ٥=Partial Exemptions by given amount

£ ٦=Partial Exemptions by percentage

Direct Entry under Exemptions (Total)					••	٤٤	
Direct Entry under Exemptions (Amount)					••	٤٥	
Direct Entry under Exemptions (Percentage)					••	٤٦	
Withdrawal from Bonds under partial exemptions (Total)					٧١	٤٤	
Withdrawal from Bonds under partial exemptions (Amount)					٧١	٤٥	
Withdrawal from Bonds under partial exemptions (percentage)					٧١	٤٦	
Withdrawal from free zones under partial exemptions (Total)					٧٢	٤٤	
Withdrawal from free zones under partial exemptions (Amount)					٧٢	٤٥	
Withdrawal from free zones under partial exemptions (Percentage)					٧٢	٤٦	
IME Calculated					IMD	• ٤٩	
IME and ADT Calculated					IMD	ADT	• ٥٠
IME and VAT Calculated					IMD	VAT	• ٥١
IME and BPT Calculated					IMD	BPT	• ٥٢
IME and CVL Calculated					IMD	CVL	• ٥٣
IME, ADT, VAT Calculated				VAT	ADT	IMD	• ٥٤
IME, ADT, BPT Calculated				BPT	ADT	IMD	• ٥٥
IME, ADT, CVL Calculated				CVL	ADT	IMD	• ٥٦
IME, VAT, BPT Calculated				BPT	VAT	IMD	• ٥٧
IME, VAT, CVL Calculated				CVL	VAT	IMD	• ٥٨
IME, BPT, CVL Calculated				CVL	BPT	IMD	• ٥٩

IME, ADT, VAT, BPT Calculated		BPT	VAT	ADT	IMD	.60
IME, ADT, VAT, CVL Calculated		CVL	VAT	ADT	IMD	.61
IME, ADT, BPT, CVL Calculated		CVL	BPT	ADT	IMD	.62
IME, VAT, BPT, CVL Calculated		CVL	BPT	VAT	IMD	.63
IME, ADT, VAT, BPT, CVL Calculated	CVL	BPT	VAT	ADT	IMD	.64
IME, ADE Calculated				ADT	IMD	.65
IME, ADE, VAT Calculated			VAT	ADT	IMD	.66
IME, ADE, BPT Calculated			BPT	ADT	IMD	.67
IME, ADE, CVL Calculated			CVL	ADT	IMD	.68
IME, ADE, VAT, BPT Calculated		BPT	VAT	ADT	IMD	.69
IME, ADE, VAT, CVL Calculated		CVL	VAT	ADT	IMD	.70
IME, ADE, BPT, CVL Calculated		CVL	BPT	ADT	IMD	.71
IME, ADE, VAT, BPT, CVL Calculated	CVL	BPT	VAT	ADT	IMD	.72

IMD = Import Duty ADT = Additional Tax BPT = Business Profit Tax

VAT = Value Added Tax CVL = Civil Aviation EXD = Export Duty