

**TABLE: SARS PERMISSABLE CUSTOMS PROCEDURE COMBINATIONS**

**Notes:**  
 1. The table below is derived from the worksheet 'ProcedureCodes', and describes the various permissible scenarios or combinations that may occur concerning the clearance of goods.  
 2. It describes each scenario/combination; providing the appropriate CUSTOMS PROCEDURE CATEGORY CODES and PROCEDURE CODES applicable. It is important to note that under the 'modernisation' dispensation, it will be required of traders to insert both a 'REQUESTED PROCEDURE' and a 'PREVIOUS PROCEDURE' at line level. This is relevant for maintaining 'control' over the clearance and movement of goods within and between Customs Procedures - it also indicates the liability for duty of the party under who's jurisdiction the goods reside.  
 3. In certain instances, it will be required of the declarant to insert a 'PROCEDURE MEASURE'. Typically, a 'procedure measure' is an extension to the Customs tariff - 3rd and 4th Schedules - which further qualifies the 'purpose' and 'type' of goods being declared. A list of 'procedure measures' is provided in the worksheet titled: "ProposedImplementation".  
 4. For comparative purposes, the previous (or current) 'purpose codes' are indicated against each scenario/combination transaction to facilitate easier transposition from the current clearance requirements.

Procedure Category / Home Use Code	EXTENDED PROCEDURE			DESCRIPTIONS ↳ Description of Customs Procedure ↳ Description of Customs Requested Procedure ↳ Description of Customs Procedure Combination [RequestedCPC + PreviousCPC + ProcedureMeasure]	Old Purpose Codes <i>being replaced by Procedure Category, Customs Procedure &amp; Procedure Measure codes</i>	TYPE <i>IMP EXP CCAI CCAE</i>	CPC Combination count
	+ Requested Procedure / Home Use Code	+ Previous Procedure / Home Use Code	+ Procedure / Home Use Measure				
Header	Line item	Line item	Line item				
<b>A</b>				<b>Chapter 10 - Home use, including goods intended for 'home use' for v</b>		IMP	
A	10			Clearance of 'ordinary levy' goods for 'Home Use', destined for the Republic and BLNS countries.		IMP	
A	10	00	---	Home Use' of 'ordinary levy' goods simultaneously dispatched to BLNS states.	OL	IMP	1
A	10	20	---	Home Use' of 'ordinary levy' goods previously moved under 'National Transit', dispatched to BLNS states.	OL	IMP	2
A	10	40	---	Home Use' of 'ordinary levy' goods previously entered under the 'Warehousing' procedure.	XOL	IMP	3
A	10	41	---	Home Use' of 'ordinary levy' goods previously subject to a change of ownership under the 'Warehouse' procedure.	XOL	IMP	4
A	10	42	---	Home Use of goods for 'ordinary levy', originally entered for warehouse-for-export.	XOL	IMP	5
A	10	44	---	Home Use' of 'ordinary levy' goods previously entered under the 'Warehousing' procedure, previously rewarehoused u	XOL	IMP	6
A	10	48	---	Home Use of WE goods for 'ordinary levy', previously subject to 'change of ownership' or 're-warehousing'.	XOL	IMP	7
A	11			Clearance of goods for Home Use, and free circulation.		IMP	
A	11	00	---	Home Use of goods, on imported goods.	DP	IMP	8
A	11	20	---	Home Use' of goods previously moved under the 'National Transit' procedure.	DP	IMP	9
A	11	40	---	Home Use' of goods, previously placed under the 'Warehousing' procedure.	XDP	IMP	10
A	11	41		Home Use' of imported goods previously subject to a change of ownership under the 'Warehouse' procedure.	XDP	IMP	11
A	11	42	---	Home Use of goods originally entered for warehouse-for-export.	XDP	IMP	12
A	11	44	---	Home Use' of goods, previously re-warehoused under the warehouse procedure.	XDP	IMP	13
A	11	48	---	Home Use of WE goods for 'ordinary levy', previously subject to 'change of ownership' or 're-warehousing'.	XDP	IMP	14
A	12			Clearance for Home Use and payment of VAT, of free circulation goods arriving from a BLNS country.		CCAI	
A	12	00	Refer to Procedure Measure	Home Use' and payment of VAT, on goods received from the BLNS states.	IM4	CCAI	15
A	13			Clearance for 'Home Use' and free circulation of warranty replacement goods.		IMP	
A	13	00	412.26, or 412.27	Home Use' and release into free circulation of replacement goods	GR	IMP	16
A	13	20	412.26, or 412.27	Home Use' and release into free circulation of replacement goods, previously cleared under the warehouse procedure.	GR	IMP	17
A	13	40	412.26, or 412.27	Home Use' and release into free circulation of replacement goods, previously cleared under the warehouse procedure.	XGR	IMP	18
A	13	41	412.26, or 412.27	Home Use' and release into free circulation of replacement goods, previously cleared under the warehouse procedure.	XGR	IMP	19
A	13	42	412.26, or 412.27	Home Use and release into free circulation of warranty replacement goods originally entered for warehouse-for-export	XGR	IMP	20
A	13	44	412.26, or 412.27	Home Use' and release into free circulation of replacement goods, previously rewarehoused under the warehouse pro	XGR	IMP	21
A	13	48	412.26, or 412.27	Home Use' and release into free circulation of replacement goods, previously subject to "change of ownership" or "re-	XGR	IMP	22
A	14			Clearance for 'Home use' under 'relief of duties and taxes' for specific conditions as provided for under Schedule 4 of the customs tariff		IMP	
A	14	00	403.01; 405.01; 405.04; 405.	Home use' under 'relief of duties and taxes' for specific conditions as provided for under Schedule 4 of the customs tariff	GR	IMP	23
A	14	20	403.01; 405.01; 405.04; 405.	Home use' under 'relief of duties and taxes' for specific conditions as provided for under Schedule 4 of the customs tariff	GR	IMP	24
A	14	40	403.01; 405.01; 405.04; 405.	Home Use' of goods under 'relief of duties and taxes' for specific conditions as provided for under Schedule 4 of the cus	XGR	IMP	25
A	14	41	403.01; 405.01; 405.04; 405.	Home Use' of goods under 'relief of duties and taxes' for specific conditions as provided for under Schedule 4 of the cus	XGR	IMP	26
A	14	42	403.01; 405.01; 405.04; 405.	Home Use under 'relief of duties and taxes' for specific conditions as provided for under Schedule 4, of goods originally	XGR	IMP	27
A	14	44	403.01; 405.01; 405.04; 405.	Home Use' of goods under 'relief of duties and taxes' for specific conditions as provided for under Schedule 4 of the cus	XGR	IMP	28
A	14	48	403.01; 405.01; 405.04; 405.	Home Use under 'relief of duties and taxes' for specific conditions as provided for under Schedule 4, previously subject	XGR	IMP	29
A	15			Goods offered for 'unconditional abandonment' to the Commissioner for SARS.		IMP	
A	15	00	412,07	Abandonment of uncleared goods.	GR	IMP	30
A	15	14	412,07	Abandonment of goods, previously cleared for Home Use, and relief of duties and taxes	GR	IMP	31
A	15	20	412,07	Abandonment of goods, previously cleared under the 'National Transit' procedure.	GR	IMP	32
A	15	35	412,07	Abandonment of goods, previously cleared under the 'Temporary Admission' procedure.	GR	IMP	33
A	15	40	412,07	Abandonment of goods, previously cleared under the 'Warehousing' procedure.	XGR	IMP	34
A	15	41	412,07	Abandonment of goods, previously subject to a change of ownership under the 'Warehouse' procedure.	XGR	IMP	35
A	15	42	412,07	Abandonment of goods, previously cleared under 'Warehouse for Export'.	XGR	IMP	36
A	15	44	412,07	Abandonment of goods, previously re-warehoused under the warehouse procedure.	XGR	IMP	37
A	15	48	412,07	Abandonment of goods, previously previously subject to "change of ownership" or "re-warehousing" under 'Warehou	XGR	IMP	38
A	15	80	412,07	Abandonment of goods, previously placed under the 'Inward Processing' procedure.	GR	IMP	39
A	15	85	412,07	Abandonment of goods, previously placed under the 'Processing for Home Use' procedure.	GR	IMP	40
<b>B</b>				<b>Chapter 11 - National and International Transit</b>		IMP	
B	20			Clearance for National Transit of goods removed 'in bond' from a 'customs controlled area' at port/place of ent		IMP	
B	20	00	---	National Transit of goods 'removed in bond' from port/place of arrival, to place of destination inside the Republic, or a	RIB	IMP	41
B	20	75	---	National Transit of goods 'removed in bond' from port/place of arrival, to place of destination inside the Republic, prev	RIB	IMP	42
B	20	90	---	National Transit of goods 'removed in bond' from port/place of arrival, to place of destination inside the Republic, prev	RIB	IMP	43
B	21			Clearance for International Transit of goods removed 'in transit' from a port/place of entry and exported from t		IMP	
B	21	00	---	International Transit of goods 'removed in transit' from port/place of arrival, and exported from the Republic.	RIT	IMP	44
B	22			Clearance for International Transit of BLNS goods removed 'in transit' through the Republic		CCAI	
B	22	00	---	International Transit of BLNS goods 'removed in transit' through the Republic.	IM8	CCAI	45
<b>C</b>				<b>Chapter 12 - Transshipment</b>		IMP	
C	30			Placement of goods under the Transshipment Procedure.		IMP	
C	30	00	---	Placement of goods under the Transshipment Procedure.	N/A	IMP	46
<b>D</b>				<b>Chapter 13 - Temporary Admission</b>		IMP	

**TABLE: SARS PERMISSABLE CUSTOMS PROCEDURE COMBINATIONS**

Procedure Category / Home Use Code	EXTENDED PROCEDURE			DESCRIPTIONS ↳ Description of Customs Procedure ↳ Description of Customs Requested Procedure ↳ Description of Customs Procedure Combination [RequestedCPC + PreviousCPC + ProcedureMeasure]	Old Purpose Codes being replaced by Procedure Category, Customs Procedure & Procedure Measure codes	TYPE IMP EXP CCAi CCAe	CPC Combination count
	+ Requested Procedure / Home Use Code	+ Previous Procedure / Home Use Code	+ Procedure / Home Use Measure				
Header	Line item	Line item	Line item				
D	35			Clearance for 'Home Use' and free circulation of warranty replacement goods.		IMP	
D	35	00	480.05; 480.10; 480.15; 480.	Temporary Admission' of goods for a specified purpose, in the customs tariff, and for subsequent re-exportation from t	GR	IMP	45
D	35	20	480.05; 480.10; 480.15; 480.	Temporary Admission' of goods for subsequent re-exportation from the Republic; previously cleared for removal under	GR	IMP	46
D	36			Outright Export of goods originally imported under the Temporary Admission procedure.		EXP	47
D	36	35	---	Outright Export of goods originally imported under the 'Temporary Admission' procedure.	EIG	EXP	47
D	37			Temporary Admission' of goods imported from the BLNS and for subsequent re-exportation from the Republic.		CCAi	48
D	37	00	480.05; 480.10; 480.15; 480	Temporary Admission' of goods imported from the BLNS and for subsequent re-exportation from the Republic.	IM5	CCAi	48
D	38			Outright Export of goods originally imported under the Temporary Admission procedure from BLNS states.		CCAe	49
D	38	37	---	Outright Export of goods originally imported from the BLNS under the 'Temporary Admission' procedure.	EX3	CCAe	49
<b>E</b>				<b>Chapter 14 - Customs Warehousing</b>		IMP	
E	40			Clearance of goods in a customs warehouse under the 'Warehousing' procedure.		IMP	
E	40	00		Clearance of imported goods into a customs warehouse under the 'Warehousing' procedure.	WH	IMP	50
E	40	20		Clearance of imported goods into a customs warehouse under the 'Warehousing' procedure, previously moved under t	WH	IMP	51
E	41			Clearance for Change of Ownership of warehouse goods. (No physical movement of goods)		IMP	
E	41	40	---	Clearance for Change of Ownership of warehouse goods. (No physical movement of goods)	XRW	IMP	52
E	41	41	---	Clearance for Change of Ownership of warehouse goods, where change of ownership occurs for a subsequent time	XRW	IMP	53
E	41	44	---	Clearance for Change of Ownership of warehouse goods, where goods were previously re-warehoused.	XRW	IMP	54
E	42			Clearance of goods into a customs warehouse for subsequent exportation from the Republic.		IMP	
E	42	00	---	Clearance of imported goods into a customs warehouse for subsequent exportation from the Republic.	WE	IMP	55
E	42	20	---	Clearance of imported goods into a customs warehouse for subsequent exportation from the Republic, previously mov	WE	IMP	56
E	42	37	---	Clearance of BLNS goods into a customs warehouse for subsequent exportation from the Republic, previously cleared	WE	IMP	57
E	43			Clearance for Removal of warehouse goods, in bond, from one customs warehouse to another customs warehouse.		IMP	
E	43	40	---	Clearance for Removal of goods under thje 'warehouse' procedure, from one customs warehouse to another customs v	XIB	IMP	58
E	43	41	---	Clearance for Removal of goods under the 'warehouse' procedure, from one customs warehouse to another customs w	XIB	IMP	59
E	43	42	---	Clearance for removal of 2nd hand motor vehicles under the warehouse procedure for export, from a customs wareho	XIB	IMP	60
E	43	44	---	Clearance for Removal of goods under the 'warehouse' procedure, from one customs warehouse to another customs w	XIB	IMP	61
E	44			Clearance for Re-warehousing of warehouse goods, previously removed in bond from one customs warehouse to another.		IMP	
E	44	43	---	Clearance for Re-warehousing of goods under the 'warehouse' procedure, previously removed in bond from one custo	XRW	IMP	62
E	45			Clearance for Removal of excise goods from one excise warehouse to another excise warehouse.		IMP	
E	45	00	---	Clearance for Removal of excise goods from one excise warehouse to another excise warehouse in the Republic or BLN	ZIB	IMP	63
E	45	46	---	Clearance for Removal of excise goods from one excise warehouse to another excise warehouse in the Republic or BLN	ZIB	IMP	64
E	45	47	---	Clearance for removal in bond of excise goods from obe excise warehouse to another excise warehouse in the Republic	ZIB	IMP	65
E	46			Clearance for Re-warehousing of excise goods, removed in bond from one excise warehouse to another excise v		IMP	
E	46	45	---	Clearance for Re-warehousing of excise goods, removed in bond from one excise warehouse to another excise wareho	ZRW	IMP	66
E	47			Clearance for for Change of Ownership of goods in an Excise Warehouse. (No physical movement of goods)		IMP	
E	47	00	---	Clearance for Change of Ownership of goods in an Excise Warehouse. (No physical movement of goods)	ZRW	IMP	67
E	47	46	---	Clearance for Change of Ownership of goods, which were previously removed in bond form one excise ware house to	ZRW	IMP	68
E	48			Clearance for "Change of Ownership" or "re-warehousing" of goods, previously declared for warehousing and export		IMP	
E	48	42	---	Clearance for change of ownership of goods originally entered for warehouse-for-export.	XRW	IMP	69
E	48	48	---	Clearance for re-warehousing of goods previously subject to change of ownership, to another warehouse for export.	XRW	IMP	70
E	48	49	---	Clearance for goods originally entered for warehouse-for-export, thereafter removed to another warehouse for re-war	XRW	IMP	71
E	49			Clearance for removal of goods in bond, previously declared form warehousing for export		IMP	
E	49	42	---	Clearance for removal of goods, originally declared for warehousing for export, from one warehouse to another.	XIB	IMP	72
E	49	48	---	Clearance for removal of goods, removed in bond from one warehouse to another, subsequent to the goods having un	XIB	IMP	73
<b>F</b>				<b>Chapter 16 - Stores</b>		EXP	
F	51			Clearance for supply of 'free circulation goods' cleared under the Stores Procedure as supplies to a foreign-going vessel, aircraft, or trai		EXP	
F	51	00	---	Supply of 'Stores' of goods in free circulation.	EAS	EXP	74
F	52			Clearance for supply of 'locally produced excisable goods' cleared under the Stores Procedure as supplies to a foreign-going vessel, air		EXP	
F	52	00	---	Supply of 'Stores' of locally manufactured 'excise' products, ex an excise manufacturing warehouse.	ZES	EXP	75
F	52	46	---	Supply of 'Stores' of excise goods ex an excise 'Storage Warehouse', previously re-warehoused.	ZES	EXP	76
F	52	47	---	Supply of 'Stores' of excise goods ex an excise 'Storage Warehouse', previously subject to a change of ownership.	ZES	EXP	77
F	53			Clearance for supply of 'imported goods' cleared under the Stores Procedure as supplies to a foreign-going vessel, aircraft, or train.		EXP	
F	53	40	---	Supply of 'Stores' of imported goods placed under the 'Warehousing' procedure.	XES	EXP	78
F	53	41	---	Supply of 'Stores' of imported goods placed under the 'Warehousing' procedure, previously subject to 'change of owne	XES	EXP	79
F	53	42	---	Supply of 'Stores' of imported goods placed under the 'Warehousing' procedure, previously entered for warehousing an	XES	EXP	80
F	53	44	---	Supply of 'Stores' of imported goods placed under the 'Warehousing' procedure, previously rewarehoused.	XES	EXP	81
F	53	48	---	Supply of 'Stores' of imported goods previously re-warehoused or having undergone a change of ownership while unde	XES	EXP	82
<b>G</b>				<b>Chapter 15 - Tax Free Shop</b>			
G	55			Clearance of non free circulation goods to a Tax Free Shop			
G	55	00	Not applicable for Phase 1	Supply of goods to a 'Tax Free Shop'	N/A		83
G	55	41	Not applicable for Phase 1	Supply of goods to a 'Tax Free Shop', where goods were previously subject to a change of ownership under the wareho	N/A		84
G	55	42	Not applicable for Phase 1	Supply of goods to a 'Tax Free Shop', where goods were previously placed in warehouse for purpose of re-exportation.	N/A		85
G	55	44	Not applicable for Phase 1	Supply of goods to a 'Tax Free Shop', where goods were previously rewarehoused under the warehouse procedure.	N/A		86
G	55	46	Not applicable for Phase 1	Supply of excise goods to a 'Tax Free Shop', where goods were previously rewarehoused under the warehouse procedu	N/A		87
G	55	47	Not applicable for Phase 1	Supply of excise goods to a 'Tax Free Shop', where goods were previously subject to a change of ownership under the w	N/A		88
<b>H</b>				<b>Chapter 17 - Export</b>		EXP	
H	60			Clearance for Outright Export of 'free circulation goods'.		EXP	

**TABLE: SARS PERMISSABLE CUSTOMS PROCEDURE COMBINATIONS**

Procedure Category / Home Use Code	EXTENDED PROCEDURE			DESCRIPTIONS ↳ Description of Customs Procedure ↳ Description of Customs Requested Procedure ↳ Description of Customs Procedure Combination [RequestedCPC + PreviousCPC + ProcedureMeasure]	Old Purpose Codes being replaced by Procedure Category, Customs Procedure & Procedure Measure codes	TYPE IMP EXP CCAi CCAe	CPC Combination count
	+ Requested Procedure / Home Use Code	+ Previous Procedure / Home Use Code	+ Procedure / Home Use Measure				
Header	Line item	Line item	Line item				
H	60	00	---	Outright Export of free circulation goods.	ELG/EIG	EXP	89
H	61			Clearance for Outright Export of 'free circulation goods' to the BLNS.		CCAe	
H	61	00	---	Outright export of free circulation goods to the BLNS.	EX1	CCAe	90
H	62			Clearance for Outright Export of goods in same condition as imported for which a subsequent Specific Refund is to be claimed in terms		EXP	
H	62	11	522.02; 522.03; 522.04; or 5	Outright export of 'Home Use' goods with intention to claim a refund under the 5th Schedule.	EIG	EXP	91
H	63			Clearance for Outright Export of compensating products for which a subsequent Drawback in terms of the 5th Schedule to the Customs		EXP	
H	63	11	501.00 to 521.00; and 550.00	Outright export of 'compensating products after 'Home Use' and Inward Processing with the intention of claiming a dra	ELG/EIG	EXP	92
H	64			Clearance for Outright Export of goods for which a subsequent Refund & Rebate (i.t.o. Excise Duties, Fuel Levy, Road Accident Fund Lev		EXP	
H	64	00	618.02; 619.02; 620.03; 621.	Outright Export of 'locally produced excisable goods', with the iuntention of claiming a rebate or refund under the 6th	ELG	EXP	93
H	65			Clearance for Outright Export of uncleared goods, deemed imported, abandoned to Customs, sold by auction, now being exported out		EXP	
H	65	00	---	Outright Export of 'uncleared goods deemed imported i.t.o. of the Act', abandoned to Customs, sold by auction or other	EIG	EXP	94
H	66			Clearance for re-export of goods that were originally permanently imported from a BLNS country, and which are being permanently re		CCAe	
H	66	12	551.02 ; 551.03 or 561.02 Note: Conditional use if drawback/refund is to be claimed, otherwise leave blank	Clearance for re-export of goods that were originally permanently imported from a BLNS country, and which are being permaner	EX3	CCAe	95
H	67			Clearance for Outright Export of goods originally placed under the Warehouse Procedure.		EXP	
H	67	40	---	Outright export of goods originally placed under the 'Warehousing' procedure.	XE	EXP	96
H	67	41	---	Outright export of goods originally placed under the 'Warehousing' procedure, previously subject to Change of Owners	XE	EXP	97
H	67	42	---	Outright export of goods cleared under the 'Warehousing' procedure for exportation.	XE	EXP	98
H	67	44	---	Outright export of goods originally placed under the 'Warehousing' procedure, previously moved in bond under the 'wa	XE	EXP	99
H	67	48	---	Outright export of goods originally placed under the 'Warehousing' procedure, previously re-warehoused or having und	XE	EXP	100
H	68			Clearance for Outright Export of 'excise' goods from an Excise Warehouse.		EXP	
H	68	00	---	Clearance for Ourtright Export of 'excise goods' manufactured in a Excise Warehouse.	ZE	EXP	101
H	68	46	---	Clearance for Outright Export of 'excise' goods from an Excise Warehouse.	ZE	EXP	102
H	68	47	---	Clearance for Outright Export of 'excise' goods from an Excise Warehouse, previously having undergone a change of ov	ZE	EXP	103
H	69			Outright export of environmental levy goods to BLNS countries		EXP	
H	69	11	551.02 ; 551.03 or 561.02	Outright export of environmental levy goods to the BLNS and subsequent refund of environmental levy.	EIG	EXP	104
H	69	13	551.02 ; 551.03 or 561.02	Export of environmental levy goods to the BLNS and subsequent refund of environmental levy - warranty replacement	EIG	EXP	105
I				<b>Chapter 18 - Temporary Export and Re-importation in same state.</b>		EXP	
I	75			Clearance for temporary export for re-imported unaltered goods for home use.		EXP	
I	75	00	---	Temporary export for subsequent re-importation as unaltered goods for home use.	ELG	EXP	104
I	76			Clearance for temporary export of goods to the BLNS for re-imported unaltered goods for home use.		CCAe	
I	76	00	---	Temporary export to the to the BLNS for re-importation as unaltered goods for home use.	EX2	CCAe	105
I	77			Clearance for re-importation of goods in same state, under the 'Temporary Export' Procedure.		IMP	
I	77	20	409.01; 409.02; 409.04; 409	Clearance for the Re-importation of unaltered goods for 'Home Use', subsequent to entry under national transit proced	GR	IMP	106
I	77	60	409.01; 409.02; or 409.05	Re-importation of goods originally permanently exported, without having been subjected to any process of manufactur	GR	IMP	107
I	77	68	409,06	Re-importation of excisable goods exported ex a customs and excise warehouse.	GR	IMP	108
I	77	75	409.01; 409.02; 409.04 or 40	Re-importation for 'Home Use', after 'Temporary Exportation' for re-importation of goods in the same state.	GR	IMP	109
I	78			Clearance for re-importation of goods in same state from the BLNS, under the 'Temporary Export' Procedure.		CCAi	
I	78	76	409.01; 409.02; 409.04; 409.	Re-importation for 'Home Use', after 'Temporary Exportation' for re-importation of goods in the same state, from the B	IM6	CCAi	110
J				<b>Chapter 19 - Inward Processing</b>		IMP	
J	80			Clearance of goods under the Inward Processing Procedure.		IMP	
J	80	00	470.01; 470.02; 470.03; 498.	Placement of goods under the 'Inward Processing' procedure.	GR	IMP	111
J	80	20	470.01; 470.02; 470.03; 498.	Placement of goods under the 'Inward Processing' procedure, previously cleared under the national transit procedure.	GR	IMP	112
J	80	40	470.01; 470.02; 470.03; 498.	Clearance of goods under the 'Inward Processing' procedure, previously placed under the 'Warehousing' procedure.	XGR	IMP	113
J	80	41	470.01; 470.02; 470.03; 498.	Clearance of goods under the 'Inward Processing' procedure, previously subject to Change of Ownership under the 'Wa	XGR	IMP	114
J	80	42	470.01; 470.02; 470.03; 498.	Clearance of goods under the 'inward processing' of goods originally entered for warehouse-for-export.	XGR	IMP	115
J	80	44	470.01; 470.02; 470.03; 498.	Clearance of goods under the 'Inward Processing' procedure, previously re-warehoused under the 'Warehousing' proce	XGR	IMP	116
J	80	48	470.01; 470.02; 470.03; 498.	Clearance of goods under the 'Inward Processing' procedure, previously subject to "change of ownership" or "re-wareh	XGR	IMP	117
J	81			Transfer of ownership of 'Inward processing' goods.		N/A	
J	81	80	Not Implemented	Transfer of Ownership of goods under the 'Inward Processing' procedure.	DA62		118
J	82			Sub-contracting of inward processing operations with no transfer of liability to a sub-contractor. (Cut-Make-Tri		N/A	
J	82	80	Not Implemented	Transfer of goods to a Sub-Contractor under the 'Inward Processing' procedure.	N/A		119
J	83			Clearance for Export of 'inward processed compensating products' (including any waste/scrap) obtained from g		EXP	
J	83	80	---	Outright export of 'compensating products' after importation for 'Inward Processing'.	EIG	EXP	120
K				<b>Chapter 20 - Processing for Home Use</b>		IMP	
K	85			Clearance of goods under 'Processing for home use' procedure.		IMP	
K	85	00	303.01 to 392.01	Placement of goods under the 'Processing for Home Use' procedure.	IR	IMP	121
K	85	20	303.01 to 392.01	Placement of goods under the 'Processing for Home Use' procedure, previously removed under the national transit pro	IR	IMP	122
K	85	40	303.01 to 392.01	Processing for Home Use' of goods, previously placed under the 'Warehousing' procedure.	XIR	IMP	123

**TABLE: SARS PERMISSABLE CUSTOMS PROCEDURE COMBINATIONS**

Procedure Category / Home Use Code	EXTENDED PROCEDURE			DESCRIPTIONS ↳ Description of Customs Procedure ↳ Description of Customs Requested Procedure ↳ Description of Customs Procedure Combination [RequestedCPC + PreviousCPC + ProcedureMeasure]	Old Purpose Codes <i>being replaced by Procedure Category, Customs Procedure &amp; Procedure Measure codes</i>	TYPE  IMP EXP CCAi CCAe	CPC Combination count
	+ Requested Procedure / Home Use Code	+ Previous Procedure / Home Use Code	+ Procedure / Home Use Measure				
Header	Line item	Line item	Line item				
K	85	41	303.01 to 392.01	Processing for Home Use' of goods, previously subject to Change of Ownership under the 'Warehousing' procedure.	XIR	IMP	124
K	85	42	303.01 to 392.01	Processing for Home Use' of goods, previously entered for warehouse-for-export.	XIR	IMP	124
K	85	44	303.01 to 392.01	Processing for Home Use' of goods, previously rewarehoused under the 'Warehousing' procedure.	XIR	IMP	125
K	85	48	303.01 to 392.01	Processing for Home Use' of goods, previously subject to "change of ownership" or "re-warehousing" under warehouse	XIR	IMP	126
K	86			<b>Transfer of ownership of 'Processing for home use' goods.</b>		N/A	
K	86	85	Not Implemented	Transfer of Ownership of goods under the 'Processing for Home Use' procedure.	DA62		127
K	87			<b>Sub-contracting of processing for home use operations with no transfer of liability to a sub-contractor. (Cut-Ma</b>		N/A	
K	87	85	Not Implemented	Transfer of goods to a Sub-Contractor under the 'Processing for Home Use' procedure.	N/A		128
K	88			<b>Clearance for 'Home Use' of 'compensating Products' (including and valuable waste/scrap) obtained from goods</b>		N/A	
K	88	85	Not Implemented	Home Use', of compensating products produced under the 'Processing for Home Use' procedure.	N/A		129
L				<b>Chapter 21 - Outward Processing</b>		EXP	
L	90			Clearance of goods under the 'Outward Processing' procedure.		EXP	
L	90	00	---	Placement of goods under the 'Outward Processing' procedure, for subsequent re-importation of 'compensating produ	ELG	EXP	130
L	91			<b>Clearance for 'Home Use' of 'outward processed compensating products' derived from goods exported under th</b>		IMP	
L	91	20	409,07	Placement of goods under the 'Outward Processing' procedure, previously moved under 'National Transit', for subsequ	GR	IMP	131
L	91	90	409,07	Re-importation of 'compensating products', after export under the 'Outward Processing' procedure.	GR	IMP	132