

PROCEDURE CODES



Manual Declarations.....SAD Box No. 37
CES Modules which uses this data.....IMPORT SYSTEM

Procedure Codes as on 16.10.2014

Reference Data:

The table below shows the procedure codes which are to be used under the CES System.

Explanation of columns in table below:

(1) Procedure code to be used in CES

This is the new Procedure Code which is to be used in the CES System.

(2) Description of Procedure Code

Description of the Procedure Code listed in column (1).

(3) Authorisation

A value in this column means that an authorisation is required to use this Procedure Code.

(4) National (Malta) Additional Code (EXCISE)

Used for the calculation of Excise. This code is to be inputted in the Import System; in Tab "2b C Data" under the column "Value". Under the column "Code" enter "MT_AC_EXCISE"

(5) National (Malta) Additional Code (VAT)

Used for the calculation of VAT. This code is to be inputted in the Import System; in Tab "2b C Data" under the column "Value". Under the column "Code" enter "MT_AC_VAT"

Procedure Code	Description of Procedure Code	Authorisation	National (Malta) Additional Code (EXCISE)	National (Malta) Additional Code (VAT)
PROC. CODE	DESCRIPTION			
10	Outright Exportation			
1000000	Outright exportation of Community goods in free circulation			
1000001	Outright exportation of Community goods in free circulation subject to export duty			
1000002	Outright exportation of Community goods, in free circulation, subject to export refund			
1000F61	Victualling (Ships or aircraft supplies)			
1000800	Outright exportation of Community goods, in free circulation. - ex-Tax Warehouse			

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Procedure Code	Description of Procedure Code	Authorisation	National (Malta) Additional Code (EXCISE)	National (Malta) Additional Code (VAT)
1040000	Outright exportation of Community goods, in free circulation, with the repayment of import duty (Article 238 of the Customs Code)			
1041000	Outright exportation of Community goods, in free circulation, on which import duty drawback is claimed			
1042000	Outright exportation of Community goods, in free circulation, with the repayment of import duty previously exempt from import VAT (Article 238 of the Customs Code)			
1045000	Outright exportation of Community goods, in free circulation, with the repayment of import duty and placed under the tax warehouse procedure, where Excise duty or VAT was previously paid (Article 238 of the Customs Code)			

21	Temporary Exportation for outward processing			
2100000	Temporary exportation of Community goods, in free circulation, for outward processing / still under warranty. (Articles 145 to 160 of the Customs Code)			

23	Temporary Export for return in the unaltered state			
2300000	Temporary exportation for return in the unaltered state			

31	Re-Exportation			
3100000	Re-exportation of non community goods - not elsewhere specified			
3151000	Re-exportation of compensating products, which were previously entered under the inward processing. (suspension system)			
3153000	Re-exportation of non community goods, following previous entry under temporary import procedure			
3171000	Re-exportation of non community goods from Bond / warehouse			
3171F61	Re-exportation of ships or aircraft supplies (victualling), which were previously placed under the customs warehousing procedure			
3191000	Re-exportation of goods, which were previously entered for processing under customs control with suspension of all taxes			

40	Goods admitted directly to free circulation for home use.			
4000000	Direct import to home use			
4000002	Exemption on excise duty, with the payment of all other taxes. (Other enactments)		X422	
4000002	Still wine, alcohol all of fermented origin: 1.2% to 15% volume alcohol. (Other enactments)		X481	
4000002	Still wine, alcohol all of fermented origin, not enriched, of strength > 15% but <=18% alcohol by volume. (Other enactments)		X482	
4000002	Sparkling wine of strength <=15% alcohol by volume, alcohol all of fermented origin. (Other enactments)		X483	
4000002	Still fermented beverages of strength <=10% volume alcohol; still fermented beverages of strength >10% but <=15% volume alcohol, all alcohol of fermented origin. (Other enactments)		X484	
4000002	Sparkling fermented beverages, in bottles with mushroom stoppers, of alcoholic strength <=13% volume alcohol or >13% but <=15% volume alcohol, all alcohol of fermented origin. (Other enactments)		X485	

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Procedure Code	Description of Procedure Code	n Authorisation	National (Malta) Additional Code (EXCISE)	National (Malta) Additional Code (VAT)
4000002	Intermediate products or alcoholic strength <=22% volume alcohol, not being other beverages, as described in the Excise Duty Act, of HS2204, 2205 or 2206. (Other enactments)		X486	
4000006	Specified goods imported by approved concerns with suspension of VAT only. (Other enactments)	416		
4000009	Specified goods imported by approved concerns with exemption from payment of excise duty and VAT only. (Other enactments)	423		
4000099	Specified goods imported by approved concerns with relief from duty and suspension of VAT. (Council Regulation 1186/2009)	420		
4000300	Subsidy on Import Duty by the Maltese Government with the payment of all other taxes. (Other enactments)	401		
4000306	Subsidy on Import Duty by the Maltese Government with suspension of the VAT - all other taxes payable. (Other enactments)	406		
4000590	Import of goods for certain categories of ships, boats and other vessels and for drilling or production platforms (Section 2 A Special Provisions)	414		
4000599	Import of goods for certain categories of ships, boats and other vessels and for drilling or production platforms (Section 2 A Special Provisions) and suspension of VAT	418		
4000C01	Personal property belonging to natural persons transferring their normal place of residence to the Community (as in Council Regulation 1186/2009 and with suspension of VAT)			
4000C02	Goods imported on the occasion of a marriage (trousseaux and household effects) (as in Council Regulation 1186/2009 and with suspension of VAT)			
4000C03	Goods imported on the occasion of a marriage (presents customarily given on the occasion of a marriage) (as in Council Regulation 1186/2009 and with suspension of VAT)			
4000C04	Personal property acquired by inheritance (as in Council Regulation 1186/2009 and with suspension of VAT)			
4000C06	School outfits, scholastic materials and other scholastic household effects (as in Council Regulation 1186/2009 and with suspension of VAT)			
4000C07	Consignments of negligible value (as in Council Regulation 1186/2009)			
4000C08	Consignments sent from one private individual to another (as in Council Regulation 1186/2009 and with suspension of VAT)			
4000C09	Capital goods and other equipment imported on the transfer of activities from a third country into the Community (as in Council Regulation 1186/2009 and with suspension of VAT)			
4000C10	Capital goods and other equipment belonging to persons engaged in a liberal profession and to legal persons engaged in a non-profit making activity (as in Council Regulation 1186/2009 and with suspension of VAT)			
4000C11	Educational, scientific and cultural materials; scientific instruments and apparatus as listed in Annex I (as in Council Regulation 1186/2009 and with suspension of VAT)			
4000C12	Educational, scientific and cultural materials; scientific instruments and apparatus as listed in Annex II (as in Council Regulation 1186/2009 and with suspension of VAT)			
4000C13	Educational, scientific and cultural materials; scientific instruments and apparatus (spare parts, components, accessories and tools) (as in Council Regulation 1186/2009 and with suspension of VAT)			
4000C14	Equipment imported for non-commercial purposes by or on behalf of a scientific research establishment or organisation based outside the Community (as in Council Regulation 1186/2009 and with suspension of VAT)			
4000C15	Laboratory animals and biological or chemical substances intended for research (as in Council Regulation 1186/2009 and with suspension of VAT)			

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Procedure Code	Description of Procedure Code	n Authorisation	National (Malta) Additional Code (EXCISE)	National (Malta) Additional Code (VAT)
4000C16	Therapeutic substances of human origin and blood-grouping and tissue-typing reagents (as in Council Regulation 1186/2009 and with suspension of VAT)			
4000C17	Instruments and apparatus used in medical research, establishing medical diagnoses or carrying out medical treatment (as in Council Regulation 1186/2009 and with suspension of VAT)			
4000C18	Reference substances for the quality control of medicinal products (as in Council Regulation 1186/2009 and with suspension of VAT)			
4000C19	Pharmaceutical products used at international sports events (as in Council Regulation 1186/2009 and with suspension of VAT)			
4000C20	Goods for charitable or philanthropic organisations (as in Council Regulation 1186/2009 and with suspension of VAT)			
4000C21	Articles in Annex III intended for the blind (as in Council Regulation 1186/2009 and with suspension of VAT)			
4000C22	Articles in Annex IV intended for the blind imported by blind persons themselves for their own use (as in Council Regulation 1186/2009 and with suspension of VAT)			
4000C23	Articles in Annex IV intended for the blind imported by certain institutions or organisations (as in Council Regulation 1186/2009 and with suspension of VAT)			
4000C24	Articles intended for other handicapped persons (other than blind persons) imported by handicapped persons themselves for their own use (as in Council Regulation 1186/2009 and with suspension of VAT)			
4000C25	Articles intended for other handicapped persons (other than blind persons) imported by certain institutions or organisations (as in Council Regulation 1186/2009 and with suspension of VAT)			
4000C26	Goods imported for the benefit of disaster victims (as in Council Regulation 1186/2009 and with suspension of VAT)			
4000C27	Honorary decorations or awards (as in Council Regulation 1186/2009 and with suspension of VAT)			
4000C28	Presents received in the context of international relations (as in Council Regulation 1186/2009 and with suspension of VAT)			
4000C29	Goods to be used by monarchs or heads of state (as in Council Regulation 1186/2009 and with suspension of VAT)			
4000C30	Samples of goods imported for trade promotion purposes (as in Council Regulation 1186/2009 and with suspension of VAT)			
4000C31	Printed matter and advertising material imported for trade promotion purposes (as in Council Regulation 1186/2009 and with suspension of VAT)			
4000C32	Products used or consumed at a trade fair or similar event (as in Council Regulation 1186/2009 and with suspension of VAT)			
4000C33	Goods imported for examination, analysis or test purposes (as in Council Regulation 1186/2009 and with suspension of VAT)			
4000C34	Consignments sent to organisations protecting copyrights or industrial and commercial patent rights (as in Council Regulation 1186/2009 and with suspension of VAT)			
4000C35	Tourist information literature (as in Council Regulation 1186/2009 and with suspension of VAT)			
4000C36	Miscellaneous documents and articles (as in Council Regulation 1186/2009 and with suspension of VAT)			
4000C37	Ancillary materials for the stowage and protection of goods during their transport (as in Council Regulation 1186/2009 and with suspension of VAT)			
4000C38	Litter, fodder and feeding stuffs for animals during their transport (as in Council Regulation 1186/2009 and with suspension of VAT)			
4000C39	Fuel and lubricants present in land motor vehicles (as in Council Regulation 1186/2009 and with suspension of VAT)			

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Procedure Code	Description of Procedure Code	n	National (Malta) Additional Code (EXCISE)	National (Malta) Additional Code (VAT)
4000C40	Materials for cemeteries for, and memorials to, war victims (as in Council Regulation 1186/2009 and with suspension of VAT)			
4000C41	Coffins, funerary urns and ornamental funerary articles (as in Council Regulation 1186/2009 and with suspension of VAT)			
4041000	Simultaneous release for free circulation and home use of goods previously placed under the inward processing procedure (drawback system)			
4051000	Simultaneous release for free circulation and home use of goods previously placed under the inward processing procedure (suspension system)			
4053000	Goods admitted directly to free circulation, on payment of all taxes, following previous temporary admission			
4071000	Goods released from bond and admitted directly to free circulation without any relief of taxes following previous entry into warehousing regime			
4071002	Exemption on excise duty, with the payment of all other taxes. (Other enactments) ex-warehouse		X422	
4071002	Still wine, alcohol all of fermented origin: 1.2% to 15% volume alcohol. (Other enactments). ex-warehouse		X481	
4071002	Still wine, alcohol all of fermented origin, not enriched, of strength > 15% but <=18% alcohol by volume. (Other enactments). ex-warehouse		X482	
4071002	Sparkling wine of strength <=15% alcohol by volume, alcohol all of fermented origin. (Other enactments). ex-warehouse		X483	
4071002	Still fermented beverages of strength <=10% volume alcohol; still fermented beverages of strength >10% but <=15% volume alcohol, all alcohol of fermented origin. (Other enactments). ex-warehouse		X484	
4071002	Sparkling fermented beverages, in bottles with mushroom stoppers, of alcoholic strength <=13% volume alcohol or >13% but <=15% volume alcohol, all alcohol of fermented origin. (Other enactments). Ex-warehouse		X485	
4071002	Intermediate products or alcoholic strength <=22% volume alcohol, not being other beverages, as described in the Excise Duty Act, of HS2204, 2205 or 2206. (Other enactments). ex-warehouse		X486	
4071006	Specified goods imported by approved concerns with suspension of VAT only. (Other enactments) ex-warehouse	416		
4071009	Goods released from bond and admitted directly for home use with relief of excise duty and VAT only. (Other enactments)	423		
4071300	Goods ex warehouse with subsidy on Import Duty by the Maltese Government - all other taxes payable. (Other enactments)	401		
4071306	Goods ex warehouse with subsidy on Import Duty by the Maltese Government and suspension of the VAT - all other taxes payable. (Other enactments)	406		
4071590	Import of goods for certain categories of ships, boats and other vessels and for drilling or production platforms (Section 2 A Special Provisions) - ex-warehouse.	414		
4071599	Import of goods for certain categories of ships, boats and other vessels and for drilling or production platforms (Section 2 A Special Provisions) and suspension of VAT - ex-warehouse	418		
4091000	Import of goods for home use, which has been previously imported for processing under customs control with suspension of all taxes . (Other enactments)			
4091006	Import of goods for home use with suspension of VAT, which has been previously imported for processing under customs control with suspension of all taxes . (Other enactments)	421		

41	Simultaneous release for free circulation and home use of goods placed under the inward processing (drawback system).			
4100000	Goods for inward processing, on payment of taxes, involving drawback application. (Other enactments)	461		
4100006	Goods for inward processing, on payment of duty with suspension of VAT, involving drawback application. (Other enactments)	458		

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Procedure Code	Description of Procedure Code	Authorisation	National (Malta) Additional Code (EXCISE)	National (Malta) Additional Code (VAT)
4171006	Goods for inward processing, on payment of duty with suspension of VAT, involving drawback application -ex warehouse. (Other enactments)	458		
42	Release for home use with simultaneous entry for free circulation of goods subject to an exemption.			
4200008	Goods imported for free circulation without the payment of VAT but subject to VAT into another member state or Malta. (other enactments)	431		
4271008	Goods imported for free circulation without the payment of VAT which were previously warehoused but subject to VAT into another member state or Malta. (other enactments)	433		
4271009	Goods imported for free circulation without the payment of Excise Duty and VAT which were previously warehoused but subject to VAT into another member state or Malta. (other enactments)	423		
45	Release of goods for free circulation and home use for either VAT or Excise duties and their placing under the Tax Warehouse procedure.			
4500002	Excise Goods, already in a Tax Warehouse, brought into free circulation without the payment of Excise Duty		X422	
4500006	Excise Goods, already in a Tax Warehouse, brought into free circulation without the payment of VAT	416		
4571002	Excise Goods, already in a Tax Warehouse, brought into free circulation without the payment of Excise Duty - ex warehouse		X422	
4571006	Excise Goods, already in a Tax Warehouse, brought into free circulation without the payment of VAT - ex warehouse	416		
51	Inward Processing Procedure (suspension system)			
5100090	Goods imported from outside the Community, without payment of customs duty, under triangulation prior export equivalence (EX/IM) . An INF5 has to be produced	414		
5100099	Goods imported temporary under the inward processing regime, all taxes suspended	521		
5171090	Goods imported from outside the Community, without payment of customs duty, under triangulation prior export equivalence (EX/IM) . An INF5 has to be produced - ex-warehouse	414		
53	Import under Temporary Procedure			
5300099	Import under temporary import procedure in unaltered state	418		
5371099	Release from Bond for temporary Admission following previous entry to warehouse regime	418		
61	Re-importation with simultaneous release for free circulation and home use.			
6110F01	Re-Importation of permanent export of goods returned to the Community in accordance with Article 185 of the Customs Code	418		
6121000	Re-Importation of goods following temporary exportation under the outward processing procedure (only value of parts [including labour and full freight charges], and accessories used in the compensating product or parts and accessories [including labour and full freight charges] used in the repair of goods are to be declared).			

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Procedure Code	Description of Procedure Code	n Authorisatio	National (Malta) Additional Code (EXCISE)	National (Malta) Additional Code (VAT)
6121090	Re-Importation (by a trader other than the exporter) following temporary exportation of Community goods, in free circulation, for outward processing with the payment of VAT only.	414		
6121099	Re-Importation after temporary exportation of goods following outward processing, involving repair or replacement of parts and accessories or under warranty (guarantee) with suspension of all taxes. Parts and accessories not covered by warranty to be declared under 6121000)	406		
6123090	Re-Importation (by a trader other than the exporter) in unaltered state following temporary exportation with the payment of VAT only.	414		
6123099	Re-Importation in unaltered state following temporary exportation	418		
6171006	Re-Importation of goods following temporary exportation under the outward processing procedure (only value of parts [including labour and full freight charges], and accessories used in the compensating product or parts and accessories [including labour and full freight charges] used in the repair of goods are to be declared) without the payment of VAT ex-warehouse.	416		
6171200	Re-Importation following temporary exportation after outward processing under the outward processing regime - new HS code and added value of the re-imported goods to be declared - ex-warehouse.			
6171290	Re-Importation (by a trader other than the exporter) after temporary exportation following outward processing, of parts and accessories used to produce goods imported under 6171200 with the payment of VAT only - ex-warehouse.	414		
6171299	Re-Importation after temporary exportation following outward processing, of parts and accessories used to produce goods imported under 6171200 - ex-warehouse.	406		
63	Re-importation with simultaneous release for free circulation and home use - VAT to be paid in another Member State			
6321008	Re-Importation of goods following temporary exportation under the outward processing procedure (only parts and accessories used in the compensating product or parts and accessories used in the repair of goods are to be declared) - subject to VAT in another member state	431		
6321099	Re-Importation after outward processing, subject to VAT in another member state	418		
6323099	Re-Importation after temporary export, subject to VAT in another member state	418		
71	Placing of goods under the customs warehousing procedure.			
7100099	Direct entry into warehouse or bond			
7141099	Entry for warehousing or bonding - following previous release for free circulation under the inward processing drawback system			
7151099	Entry for warehousing or bonding - following previous release under the inward processing procedure (suspension system)			
7153099	Entry for warehousing or bonding - following previous entry to Temporary Admission regime			
7171099	Entry for re-warehousing or bonding - following previous entry to warehousing or bonding (TRANSFER OUT)			
7171799	Entry for re-warehousing or bonding - following transfer of ownership/warehouse (TRANSFER IN)			
80	Release of goods from EU Member States and locally produced goods.			
8000006	Release of Yachts from EU Member States, delivered on the high seas, not subject to import duty. Import Vat exempted by the Vat Department – Capital Good.	416		
8000090	Release of goods from EU Member States not subject to import duty with payment of all other taxes			

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8000092	Release of goods from EU Member States not subject to import duty and excise duty with payment of all other taxes. (Other enactments)		X422	
8000092	Release of still wine from EU Member States, alcohol all of fermented origin: 1.2% to 15% volume alcohol. (Other enactments)		X481	
8000092	Release of still wine from EU Member States, alcohol all of fermented origin, not enriched, of strength > 15% but <=18% alcohol by volume. (Other enactments)		X482	
8000092	Release of sparkling wine from EU Member States, strength <=15% alcohol by volume, alcohol all of fermented origin. (Other enactments)		X483	
8000092	Release of still fermented beverages from EU Member States, strength <=10% volume alcohol; still fermented beverages of strength >10% but <=15% volume alcohol, all alcohol of fermented origin. (Other enactments)		X484	
8000092	Release of sparkling fermented beverages from EU Member States, in bottles with mushroom stoppers, of alcoholic strength <=13% volume alcohol or >13% but <=15% volume alcohol, all alcohol of fermented origin. (Other enactments)		X485	
8000092	Release of intermediate products from EU Member States, of alcoholic strength <=22% volume alcohol, not being other beverages, as described in the Excise Duty Act, of HS2204, 2205 or 2206. (Other enactments)		X486	
8000096	Locally produced goods, Portland cement excluding white cement or fuel dispatched from EU Member States to EneMalta Subject to Excise Duty only.	416		
8000099	Release of EU Excise goods for manufacture, or to be sent to another Member State without the payment of taxes	423		
8081090	Release of excise goods from EU - ex-warehouse			
8081092	Release of goods from EU Member States not subject to import duty and excise duty with payment of all other taxes. (Other enactments) - ex-warehouse		X422	
8081092	Release of still wine from EU Member States, alcohol all of fermented origin: 1.2% to 15% volume alcohol. (Other enactments) - ex-warehouse		X481	
8081092	Release of still wine from EU Member States, alcohol all of fermented origin, not enriched, of strength > 15% but <=18% alcohol by volume. (Other enactments) - ex-warehouse		X482	
8081092	Release of sparkling wine from EU Member States, strength <=15% alcohol by volume, alcohol all of fermented origin. (Other enactments) - ex-warehouse		X483	
8081092	Release of still fermented beverages from EU Member States, strength <=10% volume alcohol; still fermented beverages of strength >10% but <=15% volume alcohol, all alcohol of fermented origin. (Other enactments) - ex-warehouse		X484	
8081092	Release of sparkling fermented beverages from EU Member States, in bottles with mushroom stoppers, of alcoholic strength <=13% volume alcohol or >13% but <=15% volume alcohol, all alcohol of fermented origin. (Other enactments) - ex-warehouse		X485	
8081092	Release of intermediate products from EU Member States, of alcoholic strength <=22% volume alcohol, not being other beverages, as described in the		X486	
8081096	Release of Excise Goods from EU Member States, including locally produced goods subject to Excise Duty only - ex-warehouse	416		
8081099	Release of EU Excise goods for manufacture, or to be sent to another Member State without the payment of taxes - ex-warehouse	423		
8081499	Release of diplomatic cargo from EU Member states - ex-warehouse			

81	Placing of EU goods under the customs warehousing procedure.			
8100099	Excise goods or raw material to be manufactured into goods subject to excise duty, from EU, for warehousing			
8181099	Entry for re-warehousing or bonding of goods from EU - following previous entry to warehousing or bonding (TRANSFER OUT)			

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Procedure Code	Description of Procedure Code	n Authorisation	National (Malta) Additional Code (EXCISE)	National (Malta) Additional Code (VAT)
8181899	Entry for re-warehousing or bonding of goods from EU - following transfer of ownership/warehouse (TRANSFER IN)			
89	Payment of Bunker Tax.			
8900099	Payment of Bunker Tax for gas oil and fuel oil.			
91	Placing of goods under processing under customs control.			
9100099	Goods imported for processing under customs control with suspension of all taxes. (Other enactments)	421		
9171099	Goods imported for processing under customs control with suspension of all taxes - ex warehouse (Other enactments)	421		
	Other Procedures			
9900499	Import of goods by approved concerns that are not included for statistical purposes listed in Council Regulation 1186/2009 (e.g. diplomatic cargo) - SEE COMMENTS BELOW	413		
9971499	Import of goods by approved concerns that are not included for statistical purposes listed in Council Regulation 1186/2009 (e.g. diplomatic cargo) - ex warehouse SEE COMMENTS BELOW	413		
9999999	Export of consignments falling under Council Regulation 1186/2009 SEE COMMENTS BELOW			

1. Diplomatic Mission's consignments: (refer to Procedure Code 9900499 and 9971499)

In Box 33 "Commo. Code": type "0918" (no nomenclature codes should be used)

In Box 36 "Preference Code" type "100"

In Box 37 "Procedure Code" type "9900499" or "9971499"

In Box 44.1 "Authorisation" type the consignee number of the diplomatic mission concerned. eg 90000101 for United States of America. Note that each diplomatic mission is assigned a different

2. Import of consignments falling under Council Regulation 1186/2009

In Box 33 "Commo. Code" type "2931" (no nomenclature codes should be used)

In Box 36 "Preference Code" type "100"

In Box 37 "Procedure Code" type - most of the procedure codes "4000C**"

3. Export of consignments falling under Council Regulation 1186/2009 (refer to Procedure Code 9999999)

In Box 33 "Commo. Code" type "0918" or "2931" (no nomenclature codes should be used)

In Box 36 "Preference Code" type "100"

In Box 37 "Procedure Code" type "9999999"

IMPORTANT : If a particular piece of data cannot be found in this list or is listed incorrectly, please contact the Customs Computer Section on **telephone numbers 25685149, 25685210 or**