

**Reference to Vanuatu ASYCUDA Customs Procedure Codes**

<b>MOD</b>	<b>MOD Name</b>	<b>CPC</b>	<b>Customs Procedure Code (CPC) description</b>
EX1	Exportation	1000	Direct permanent Export
		1021	Permanent export after temporary export for customs outward processing procedure
		1022	Permanent export after temporary export for return in unaltered state
DE1	Domestic Excise - Export	1474	Domestic excise – Export
EX2	Temporary Export	2100	Temporary export under customs outward processing procedure
		2200	Temporary export for return of goods in unaltered state
EX3	Re-Export	3052	Re-export after customs inward processing procedure
		3053	Re-export after temporary import for return in unaltered state
		3071	Re-export after customs warehousing procedure
		3092	Re-exportation of suspense goods previously entered in AS++
PC4	Passenger/Post Clearance	4000	Direct entry for home use
IM4	Imports	4000	Direct entry for home use
		4052	Entry for home use after temporary import
		4053	Entry for home use after temporary import for return in unaltered state
		4071	Entry for home use after customs warehousing procedure
		4091	Entry for home use for pre-released goods
		4092	Entry for home use for suspense goods previously entered in ASY++
		4900	Disputed imports
DE4	Domestic Excise – Home use	4400	Domestic excise – Direct entry for home use
		4474	Domestic excise – Entry for home use after customs warehousing procedure
IM5	Temporary Importation	5200	Temporary import for customs inward processing procedure
		5300	Temporary import for return of goods in unaltered state
IM6	Re-importation	6021	Reimport after temporary export for customs outward processing procedure
		6022	Reimport after temporary export for return of goods in unaltered state
IM7	Entry for Warehousing	7100	Direct entry for customs warehousing procedure
		7171	Change of warehouse
DE7	Domestic Excise – Production Stock	7400	Domestic excise – Production stock
		7474	Domestic excise – Change of warehouse
PR9	Pre-Release	9100	Pre-release
SA4	Warehouse Stock Adjustment - Out	4071	Warehouse Stock Adjustment - Out
		4474	Domestic Warehouse Stock Adjustment - Out
SA7	Warehouse Stock Adjustment – In	7100	Warehouse stock adjustment - In
		7400	Domestic Warehouse Stock Adjustment - In

**Additional Codes or Exemption Codes (for more details, refer to Schedule 1, Part 3 of the Import Duties Act)**

Code	ASYCUDA Concession Description	Duty	Excise	VAT	Current linked ext. proc.	Agreement?
010	Raw material, packaging and equipment for Manufacturing.	Free	Free	12.5%	4000	Yes – Consignee at item level
020	Building materials, fixtures and fittings etc. for Tourism facilities.	Free	Free	12.5%	4000	Yes – Consignee at item level
030	Machinery and equipment for Mineral exploration and extraction projects.	Free	Free	12.5%	4000	Yes – Consignee at declaration level
040	Fuel for generation of Electrical Power.	Free	Payable	12.5%	4000, 4071	Yes – Consignee at item level
050	Boats, boat building material, marine motors and Fisheries equipment.	Free	Free	12.5%	4000	Yes – Consignee at item level
080	Temporary importation.	Free	Free	Free	5200, 5300	No – Consignee at declaration level
090	Personal property of a Vanuatu resident who died while overseas.	Free	Free	Free	4000	No – Consignee at declaration level
100	Tombstones and tablets, and coffins containing deceased persons.	Free	Free	Free	4000	No – Consignee at declaration level
110	Legal tender currency notes imported by the Reserve Bank of Vanuatu.	Free	Free	Free	4000	Yes – Consignee at declaration level
120	Medals & Official decorations approved by the Government of Vanuatu.	Free	Free	Free	4000	No – Consignee at declaration level
130	Life saving devices and equipment.	Free	Free	Free	4000	No – Consignee at declaration level
140	Fire fighting vehicles, equipment and appliances.	Free	Free	Free	4000	No – Consignee at declaration level
150	Uniforms, emblems and insignia for Youth Organisations.	Free	Free	Free	4000	No – Consignee at declaration level
160	Cups, medals, shields, trophies gained abroad by Vanuatu residents.	Free	Free	Free	4000	No – Consignee at declaration level
170	All goods imported by The Red Cross	Free	Free	Free	4000	Yes – Consignee at declaration level
180	Donated sports equipment, uniforms, boots etc. which are not for resale.	Free	Free	Free	4000	No – Consignee at declaration level
190*	Church building materials, furniture, musical instruments, bibles etc.	Free	Free	Free	4000	Yes – Consignee at item level
200*	School building materials, furniture, stationery, office equipment etc.	Free	Free	Free	4000	Yes – Consignee at item level
210	Diplomatic goods.	Free	Free	Free	4000, 4071, 4474	No – Consignee at declaration level
220	Charitable goods.	Free	Free	Free	4000	No – Consignee at declaration level
230	Goods imported for supply to foreign-going vessels and aircrafts.	Free	Free	Free	4000, 5200, 5300	No – Consignee at declaration level
270	Goods imported for National Projects as approved by DSPPAC.	Free	Free	Free	4000	No – Consignee at declaration level
280	Goods imported for National Projects as approved by COM.	Free	Free	Free	4000	No – Consignee at declaration level
290	Disaster relief supplies.	Free	Free	Free	4000	No – Consignee at declaration level

\* If necessary, CIN numbers should be created for Churches or Schools, instead of getting them to get a TIN number.

General Link

