

CPC Code No.	Description of CPC and Tax Codes: 01 Import Duty; 02 Export Duty; 05 Customs Service Tax; 03 Excise Rum; 04 Consumption Tax; 07 Environmental Levy; 08 National Solid Waste Levy; 09 Throughput for Fuel Products; 10 Dollar Barrel; 15 ABST; 16 Revenue Recovery Charge
C4000	Direct entry for home use ex ships or aircraft (Taxes: 01,07,08,09,10,15,16)
C4011	Goods Ex-warehouse for export (Taxes: Free of all duties and taxes)
C4015	CPC to collect Duty short collected (Tax: 01)
C4017	CPC to collect DLEVY short collected (Tax: 07)
C4018	CPC to collect NSW / Bottle LEVY short collected (Tax: 08)
C4019	CPC to collect ABST short collected (Tax: 15)
C4021	Goods cleared on previous entry procedures and for which all duties and taxes were paid. (Tax: Free of all duties and taxes)
C4025	CPC to collect Duty and ABST short collected (Taxes: 01,15)
C4026	CPC to collect Duty and levy short collected (Taxes: 01,07,08)
C4035	Movement of persons (Taxes: 07, 08, 15)
C4050	Under special cabinet or ministerial decision(as directed by the Ministry of Finance or through Cabinet decision)(Taxes: {25% 07,08},15)
C4052	Under special cabinet or ministerial decision (as directed by the Ministry of Finance or through cabinet decision (Taxes: 07, 08, 15,16)
C4068	For Agriculture and Forestry (Under special cabinet or ministerial decision as directed by the Ministry of Finance or through cabinet decision) (Taxes: Free of all duties and taxes)
C4069	Under Government Agreement or Legislation (including statutory bodies as determined by legislation governing establishment of statutory body but excluding St. John's development and State Insurance) (Taxes:15)
C4076	CARICOM relief (Tax: 07,08) ** duty should not be added back to calculate ABST**
C4077	Under special cabinet or ministerial decision (as directed by the Ministry of Finance or through cabinet decision (Taxes:{50% 07,08},15)
C4078	Under special cabinet or ministerial decision (as directed by the Ministry of Finance or through cabinet decision) (Taxes:01,16)
C4079	Goods Ex-warehouse Under special cabinet or ministerial decision (as directed by the Ministry of Finance or through cabinet decision (Taxes: 01,16)
C408	For Government and Government purposes (Taxes: Free of all duties and taxes)
C4082	Under special cabinet or ministerial decision (as directed by the Ministry of Finance or through cabinet decision for Cement (Taxes: {50 cents per bag 01},16)

C409	For military purposes (Tax: 15,16)
C410	For diplomatic missions, international organizations and personnel (Taxes: Free of all duties and taxes)
C411	For the movement of persons (Taxes: Free of all duties and taxes)
C4160	Under special cabinet or ministerial decision (as directed by the Ministry of Finance or through cabinet decision (Taxes: {25% 07, 08}, 15,16) 75% exempt
C4162	Under special cabinet or ministerial decision (as directed by the Ministry of Finance or through cabinet decision (Taxes: 07, 08, 15)
C417	For LIAT (Tax: 15,16)
C4182	CPC to allow relief of Duty and ABST for a motor vehicle by a person on change of permanent residence (Taxes: 07, 08,16)
C4183	Under special cabinet or ministerial decision (as directed by the Ministry of Finance or through cabinet decision (Taxes: 07,08,15, {50% 16})
C4184	Under special cabinet or ministerial decision as directed by the Ministry of Finance or through cabinet decision (Taxes: 07,08,15,16 up to \$60,000.00). All Taxes (Taxes: 01, 07, 08, 15, 16) should be paid on value above \$60,000.00.
C4185	Under special cabinet or ministerial decision (as directed by the Ministry of Finance or through cabinet decision (Taxes: 01,15,16 {25% 07, 08} 75% exempt)
C4186	Under special cabinet or ministerial decision (as directed by the Ministry of Finance or through cabinet decision (Taxes: 01,15,16{50% 07, 08} 50% exempt)
C4187	Under special cabinet or ministerial decision (as directed by the Ministry of Finance or through cabinet decision (Taxes: 01,15,16 {75% 07, 08} 25% exempt)
C4188	Under special cabinet or ministerial decision (as directed by the Ministry of Finance or through cabinet decision (Taxes: 01,15,16 {10% 07, 08} 90% exempt)
C4189	Under special cabinet or ministerial decision (as directed by the Ministry of Finance or through cabinet decision (Taxes: 01,15,16{ {33 1/3% 07, 08} 66 2/3% exempt)
C419	Under Government Agreement or Other Legislation (Tax: 15)
C4190	Under special cabinet or ministerial decision (as directed by the Ministry of Finance or through cabinet decision (Taxes: {50% 01},07, 08,15,16) ***replaces old description (ex-bond for mining and quarrying ***)
C4191	Under special cabinet or ministerial decision (as directed by the Ministry of Finance or through cabinet decision (Taxes: 01,15,16 {66 2/3% 07, 08} 33 1/3% exempt) ***replaces old description (ex-bond for communication ***)

C4192	Under special cabinet or ministerial decision (as directed by the Ministry of Finance or through cabinet decision for Cement (Taxes: {50 cents per bag 01},16) ***replaces old description (ex-bond for diplomatic missions, international organization and personnel***)
C4193	Under special cabinet or ministerial decision as directed by the Ministry of Finance or through cabinet decision (Taxes: 01,15,16 {16.67% 07,08} 83.33% exempt)***replaces old description (ex-bond for military purposes***)
C4194	Ex-bond for churches (07,08,15,16)
C4195	Under special cabinet or ministerial decision (as directed by the Ministry of Finance or through cabinet decision (Taxes: 15,{50% 16})
C4196	Goods Ex-warehouse Under special cabinet or ministerial decision (as directed by the Ministry of Finance or through cabinet decision (Taxes: 07,08,15,16 up to \$60,000.00). All Taxes (Taxes: 01, 07, 08, 15, 16) should be paid on value above \$60,000.00.
C4197	Goods Ex-warehouse Under special cabinet or ministerial decision (as directed by the Ministry of Finance or through cabinet decision (Taxes: 01,15,16 {25% 07, 08} 75% exempt)
C4198	Goods Ex-warehouse Under special cabinet or ministerial decision (as directed by the Ministry of Finance or through cabinet decision (Taxes: 01,15,16{50% 07, 08} 50% exempt)
C4199	Goods Ex-warehouse Under special cabinet or ministerial decision (as directed by the Ministry of Finance or through cabinet decision (Taxes: 01,15,16 {75% 07, 08} 25% exempt)
C4200	Goods Ex-warehouse Under special cabinet or ministerial decision (as directed by the Ministry of Finance or through cabinet decision (Taxes: 01,15,16 {10% 07, 08} 90% exempt)
C4201	Goods Ex-warehouse Under special cabinet or ministerial decision (as directed by the Ministry of Finance or through cabinet decision (Taxes: 01,15,16{ {33 1/3% 07, 08} 66 2/3% exempt)
C4202	Goods Ex-warehouse Under special cabinet or ministerial decision (as directed by the Ministry of Finance or through cabinet decision (Taxes: {50% 01}, 07, 08, 15,16)
C4203	Goods Ex-warehouse Under special cabinet or ministerial decision (as directed by the Ministry of Finance or through cabinet decision (Taxes: 01,15, 16 {66 2/3% 07, 08} 33 1/3% exempt)
C4204	Goods Ex-warehouse Under special cabinet or ministerial decision (as directed by the Ministry of Finance or through cabinet decision (Taxes: 01,15,16 {16.67 % 07, 08} 83.33 % exempt)
C4205	Under special cabinet or ministerial decision (as directed by the Ministry of Finance or through cabinet decision (Taxes: 01,15,16)
C4206	Under special cabinet or ministerial decision (as directed by the Ministry of Finance or through cabinet decision (Taxes: 09,15,16)
C4207	CPC to collect duties and taxes on additional charges (Taxes: 01,07,08,15,16)
C4208	CPC to collect RRC short collected (Tax: 16)

C4209	CPC to collect Duty, RRC, Levy and ABST short collected (Taxes: 01,07,08,15,16)
C4210	CPC to collect RRC and ABST short collected (Taxes: 15,16)
C4211	CPC to collect Duty, RRC and ABST short collected (Taxes: 01,15,16)
C4212	Under special cabinet or ministerial decision (as directed by the Ministry of Finance or through cabinet decision (Taxes: {50% 01}, {10% 07, 08} 15,16) 90% exempt
C4213	Under special cabinet or ministerial decision (as directed by the Ministry of Finance or through cabinet decision (Taxes: {50% 01},{25% 07, 08}, 15,16) 75% exempt
C4214	Under special cabinet or ministerial decision (as directed by the Ministry of Finance or through cabinet decision (Taxes: {50% 01}, {33 1/3 % 07, 08}, 15,16) 66 2/3% exempt
C4215	Under special cabinet or ministerial decision (as directed by the Ministry of Finance or through cabinet decision (Taxes: {50% 01}, {50% 07, 08}, 15,16) 50% exempt
C4216	Under special cabinet or ministerial decision (as directed by the Ministry of Finance or through cabinet decision (Taxes: {50% 01}, {66 2/3% 07, 08}, 15,16) 33 1/3% exempt
C4217	Under special cabinet or ministerial decision (as directed by the Ministry of Finance or through cabinet decision (Taxes: {50% 01}, {75% 07, 08}, 15,16) 25% exempt
C4218	Under special cabinet or ministerial decision (as directed by the Ministry of Finance or through cabinet decision (Taxes: 07, 08,15,16)
C4219	Under special cabinet or ministerial decision (as directed by the Ministry of Finance or through cabinet decision (Taxes: {25% 07, 08}, 15,16) 75% exempt
C422	Under Government Agreement or Legislation (including statutory bodies as determined by legislation governing establishment of statutory body but excluding St. John's development and State Insurance) (Taxes: Free of all duties and taxes)
C4220	Under special cabinet or ministerial decision (as directed by the Ministry of Finance or through cabinet decision (Taxes: {33 1/3 % 07, 08}, 15,16) 66 2/3% exempt
C4221	Under special cabinet or ministerial decision (as directed by the Ministry of Finance or through cabinet decision (Taxes: {50% 07, 08}, 15,16) 50% exempt
C4222	Under special cabinet or ministerial decision (as directed by the Ministry of Finance or through cabinet decision (Taxes: {66 2/3% 07, 08},15,16) 33 1/3% exempt
C4223	Under special cabinet or ministerial decision (as directed by the Ministry of Finance or through cabinet decision (Taxes: {75% 07, 08}, 15,16) 25% exempt
C4224	Under special cabinet or ministerial decision as directed by the Ministry of Finance or through cabinet decision (Taxes: {16.67% 07,08}, 15,16) (83.33% exempt)
C4225	Under special cabinet or ministerial decision (as directed by the Ministry of Finance or through cabinet decision (Taxes: {10% 07, 08} 15,16) 90% exempt

C4226	Under special cabinet or ministerial decision (as directed by the Ministry of Finance or through cabinet decision (Taxes: {8.34% 07, 08}, 15,16) (91.66% exempt)
C4227	Under special cabinet or ministerial decision (as directed by the Ministry of Finance or through cabinet decision (Taxes: {4.17% 07, 08}, 15,16) (95.83% exempt)
C4228	Under special cabinet or ministerial decision (as directed by the Ministry of Finance or through cabinet decision (Taxes: {2.50% 07, 08}, 15,16) (97.5.% exempt)
C4229	Under special cabinet or ministerial decision (as directed by the Ministry of Finance or through cabinet decision (Taxes: 01,{8.34% 07, 08}, 15,16) (91.66% exempt)
C423	For Church (Tax: 15,16)
C4230	Under special cabinet or ministerial decision (as directed by the Ministry of Finance or through cabinet decision (Taxes:01,{4.17% 07, 08}, 15,16) (95.83% exempt)
C4231	Under special cabinet or ministerial decision (as directed by the Ministry of Finance or through cabinet decision (Taxes: 01,{2.50% 07, 08}, 15,16) (97.5.% exempt)
C4232	Under special cabinet or ministerial decision (as directed by the Ministry of Finance or through cabinet decision (Taxes: {25% 01},07, 08, 15,16) 75% exempt
C4233	Under special cabinet or ministerial decision (as directed by the Ministry of Finance or through cabinet decision (Taxes: 01,15,16)
C4234	Under special cabinet or ministerial decision (as directed by the Ministry of Finance or through cabinet decision (Taxes:01,{5% 07,08}, 15,16) 95% exempt
C4235	Under special cabinet or ministerial decision (as directed by the Ministry of Finance or through cabinet decision (Taxes:{5% 07,08}, 15,16) 95% exempt
C4236	Goods Ex-warehouse Under special cabinet or ministerial decision (as directed by the Ministry of Finance or through cabinet decision (Taxes: 07,08,15,16 up to \$60,000.00). All Taxes (Taxes: 01, 07, 08, 15, 16) should be paid on value above \$60,000.00.
C4237	Goods Ex-warehouse Under special cabinet or ministerial decision (as directed by the Ministry of Finance or through cabinet decision (Taxes: 07,08,15,16)
C4238	Goods Ex-warehouse Under special cabinet or ministerial decision (as directed by the Ministry of Finance or through cabinet decision (Taxes: 01,15,16)
C4239	Under special cabinet or ministerial decision (as directed by the Ministry of Finance or through cabinet decision (Taxes: {50% 01}, {50%16},07,08,15)
C424	For Communications (Tax: 15)
C4240	Under special cabinet or ministerial decision (as directed by the Ministry of Finance or through cabinet decision (Taxes: {50% 07,08},16)

C4241	Under special cabinet or ministerial decision as directed by the Ministry of Finance or through cabinet decision (Taxes: 15, 16, {25%, 07, 08} up to \$60,000.00). All Taxes (Taxes: 01, 15, 16{25%, 07, 08}) should be paid on value above \$60,000.00.
C4242	Under special cabinet or ministerial decision (as directed by the Ministry of Finance or through cabinet decision (Taxes: {4% 07,08},01,15,16) 96% exempted
C4243	CPC to allow relief of Duty and ABST for a motor vehicle by a person on change of permanent residence (Taxes: 16,{ 25% 07, 08}) 75% exempted
C4244	CPC to allow relief of Duty and ABST for a motor vehicle by a person on change of permanent residence (Taxes: { 10% 07, 08},16) 90% exempted
C4245	Under special cabinet or ministerial decision (as directed by the Ministry of Finance or through cabinet decision (Taxes: {50% 16})
C4246	Under special cabinet or ministerial decision (as directed by the Ministry of Finance or through cabinet decision (Taxes: 07,08, {50% 16})
C4247	Under special cabinet or ministerial decision (as directed by the Ministry of Finance or through cabinet decision (Taxes: 07,08,15,{50% 16})
C4248	Under special cabinet or ministerial decision as directed by the Ministry of Finance or through cabinet decision (Taxes: 15, 16) up to \$60,000.00). All Taxes (Taxes: 01, 15, 16) should be paid on value above \$60,000.00.
C4249	Under the Antigua and Barbuda Sales Tax Act (and Regulations) in accordance with Schedule 4 of the Act – personal or laptop computers, related equipment and computer software (Taxes: 01,16)
C425	For Other Approved Purposes (Taxes: Free of all duties and taxes)
C4250	CPC to allow relief of Duty, ABST and RRC for a motor vehicle by a person on change of permanent residence (Taxes:07,08)
C4251	CPC to allow relief of Duty and ABST for a motor vehicle by a person on change of permanent residence (Taxes: { 50% 07, 08}, 16) 50% exempted
C4252	Under special cabinet or ministerial decision (as directed by the Ministry of Finance or through cabinet decision) (Taxes:07,08,16)
C4253	CARICOM relief (Tax: 15) ** duty should not be added back to calculate ABST**
C4254	CPC to allow relief of Duty ABST and Levy for a motor vehicle by a person on change of permanent residence (Taxes: Free of all duties and taxes)
C4255	For education and cultural purposes (Taxes: 07,08,16)
C4257	CARICOM Relief (Taxes: 07,08,15,16)
C4258	For industry (Taxes:07,08,15,16)
C4259	For purposes concerned with Tourism (Taxes: 07,08,15,16)

C4260	For shipping (Taxes: 07,08,16)
C4261	For aircraft (Taxes :07,08,16)
C4262	For education and cultural purposes (Taxes: 07,08,15,16)
C4263	For health (Taxes: 07, 08,16)
C4264	For Fisheries (Taxes: 07,08)
C4265	For Agriculture and Forestry (Taxes: 07,08,16)
C4266	For Mining and Quarrying (Taxes: 07,08)
C4267	For Statutory Bodies (as determined by legislation governing establishment of Statutory Body - excluding St. John's Development Corporation and State Insurance Corporation Taxes: 07, 08,16)
C4268	For Other Approved Purposes in-respect to item 16, 17 and 18 of schedule 5 of the ABST Act (Charitable or Non-Profit Organization, bona fide, unsolicited gift, donation for free use or distribution in Antigua and goods for use in rehabilitation or relief following a natural disaster) (Taxes: 07,08,16)
C4269	For Churches (Taxes: 07,08,15,16)
C427	Under Special Cabinet or Ministerial Concession (as directed by the Ministry of Finance or through cabinet decision Tax: 15)
C4270	For Communication (Taxes: 07,08,15,16)
C4271	Under Fiscal Incentives legislation (Taxes 07,08,15,16)
C4272	Under Special Cabinet or Ministerial Decision (as directed by the Ministry of Finance or through cabinet decision) (Taxes: 15,16)
C4273	Under the Antigua and Barbuda Sales Tax Act (and Regulations) in accordance with Items 22, 23, and 24 of Schedule 4 of the Act – personal or laptop computers and related equipment for personal use (Tax: 16)
C4274	For Other Approved Purposes (Tax: 16)
C4275	CPC to allow Relief of Duty and ABST under “The Cricket World Cup Incentive Act 2006” (Taxes: 16, 07, 08)
C4276	CPC to allow relief of Duty and ABST for a motor vehicle by a person on change of permanent residence (Taxes: 16, 07, 08)
C4278	Entered for home use after temporary admission (Taxes: 01,07,08,15,16)
C4279	Entered for home use following diversion from transit or transshipment (Taxes: 01,07,08,15,16)
C4280	Goods sold in auction (Taxes: 01,07, 08, 15,16)
C4281	Goods previously declared on deposit entry (Taxes: 01,07,08,15,16)
C4282	For home consumption from private warehouse (Taxes: 01,07,08,09,15,16)
C4283	For home consumption from duty free warehouse (Taxes: 01,07,08,15,16)

C4284	CARICOM for home consumption from private warehouse (Taxes: 07,08,09,15,16)
C4285	CARICOM for home consumption from duty free warehouse (Taxes: 07,08,15,16)
C4286	Goods ex-warehouse for industry (Taxes: 07,08,15,16)
C4287	Goods ex-warehouse for purposes concerned with Tourism (Taxes: 07,08,15,16)
C4288	Goods ex-warehouse for shipping (Taxes: 07,08,16)
C4289	Goods ex-warehouse for aircraft (Taxes: 07,08,16)
C429	CPC To Allow Relief of Duty and all other Taxes for Major Projects in-respect to Sir Vivian Richards Stadium, Mount St. John's Medical Centre, V.C. Bird International Airport Project and St. John's Car Park Project (Taxes: Free of all Duties and Taxes)
C4290	Goods ex-warehouse for education and cultural purposes (Taxes: 07,08,15)
C4291	Goods ex-warehouse for the movement of persons (Taxes: Free of all duties and taxes)
C4292	Goods ex-warehouse for Fisheries (Taxes: 07,08)
C4293	Goods ex-warehouse for Other Approved Purposes including item 16, 17, and 18 of schedule 5 of The ABST ACT (Charitable or Non-Profit Organization, bona fide, unsolicited gift, donation for free use or distribution in Antigua and goods for use in rehabilitation or relief following a natural disaster Taxes 07, 08,16)
C4294	Goods ex-warehouse for Churches (Taxes: 07,08)
C4295	Goods ex-warehouse for Communication (Taxes: 07,08,15,16)
C4296	Goods ex-warehouse under Fiscal Incentives legislation (Taxes: 07,08,15,16)
C4297	Goods ex-warehouse under the Antigua and Barbuda Sales Tax Act (and Regulations) in accordance with Items 22, 23, and 24 of Schedule 4 of the Act – personal or laptop computers and related equipment for personal use (Taxes: 16)
C4298	Passenger baggage and household effects (Taxes: 01,07,08,15,16)
C4299	CPC to collect Duty and RRC short collected (Taxes: 01,16,)
C430	Under Fiscal Incentive Legislation (Taxes: 07, 08, 15)
C4300	CPC to collect Duty, RRC and Levy short collected (Taxes: 01,07,08,16)
C4301	CPC for Bill of Sight to collect 150% (1 ½) of Duty, RRC and ABST (Taxes: 01,15,16)
C4302	CPC to allow relief of Revenue Recovery Charge (RRC), for use by Antigua Brewery Limited and Antigua Power Company Ltd. (Statutory Instrument 2011, No. 32 & 36)(Taxes: 15)
C4303	CPC to allow relief of Revenue Recovery Charge (RRC), for use by West Indies Cricket Board. Exemption valid until 31st December, 2011. (Statutory Instrument 2011, No. 31) (Taxes: 15)
C4304	For exemption of ALL duties and taxes. Under Ministerial directive specified by Section 16 of the Finance Administration Act, 2006.

C4305	Under special cabinet or ministerial decision (as directed by the Min. of Finance or through cabinet decision)(Taxes: {50% 01}7,8,15, 16)
C4306	Under special cabinet or ministerial decision (as directed by the Min. of Finance or through cabinet decision)(Taxes: 50% 01,50%7,50%15,50%16)
C4307	Under special cabinet or ministerial decision (as directed by the Ministry of Finance or through cabinet decision (Taxes: {50% 01}, 15,16)
C4308	Relief of RRC under the Manufacture's Incentive Initiative (Taxes:15)
C4309	CARICOM: Relief of Duty for Agriculture purposes (Taxes:7,8)
C4310	Goods ex-warehouse: Relief of RRC under the Manufacture's Incentive Initiative (Taxes:15)
C4311	Goods ex-warehouse: Relief of RRC & ABST under the Manufacture's Incentive Initiative (Taxes:7,8)
C4312	Relief of RRC & ABST under the Manufacture's Incentive Initiative (Free of All Duties and Taxes)
C4313	Good ex-warehouse: Relief of RRC & ABST under the Manufacture's Incentive Initiative (Free of All Duties and Taxes)
C4314	Relief of RRC & ABST under the Manufacture's Incentive Initiative (Taxes:7,8)
C4315	Good ex-warehouse under special cabinet or ministerial decision(as directed by the Ministry of Finance or Cabinet decison) Taxes: (Free of All duties and Taxes)
C4316	In accordance with Cabinet Decision No.93 of 2011 (Renewable Energy and Energy Efficient components) Taxes: (Free of All Duties and Taxes)
C4317	In accordance with Cabinet Decision No. 97 & 98 of 2013 (Duty Free concessions on Burglar Alarms & CCTV Cameras & Equipment)Taxes: (15,16)
C431	Defense Area and Facilities Agreement between the U.S.A. and ANU 1997 (Taxes: Free of all Duties and Taxes)
C437	Goods ex-warehouse for health (Taxes: 07,08,16)
C438	Goods ex-warehouse for Government and Government purposes (Taxes: Free of all duties and taxes)
C441	Goods Ex-warehouse: For the movement of persons (Taxes: Free of all duties and taxes)
C445	Goods ex-warehouse for Statutory Bodies (as determined by legislation governing establishment of statutory body - excluding St. John's Development Corporation and State Insurance Corporation Taxes: Free of all Duties and Taxes)
C484	Under special cabinet or ministerial decision (as directed by the Ministry of Finance or through cabinet decision (Taxes: 07, 08, 09)

C485	For the movement of persons (Taxes: 07, 08)
C486	CARICOM relief (Tax: 15,16) ** duty should not be added back to calculate ABST**
C488	Goods ex-warehouse under special cabinet or ministerial decision (as directed by the Ministry of Finance or through cabinet decision) – (Taxes:15)
C489	Under special cabinet or ministerial decision (as directed by the Ministry of Finance or through cabinet decision (Taxes: 10)
C492	Goods previously declared, where duties and tax have been paid, but were certified as short-shipped, short-landed or short-packed (Taxes: Free of all duties and taxes)
C500	Temporary importation for return in an unaltered state (Free of all duties and taxes)
C501	Temporary importation for return after repairs (Free of all duties and taxes)
C502	Temporary importation for return after inward processing (Free of all duties and taxes)
C503	Temporary importation for return after manufacturing (Free of all duties and taxes)
C504	Temporary importation for return after a period of use (Free of all duties and taxes)
C600	Re-importation by a person registered for ABST (Free of all duties and taxes) after outright exportation
C601	RE-IMPORTATION by a person not registered for ABST (Free of all duties and taxes) after outright exportation
C620	RE-IMPORTATION returned in an unaltered state by a person not registered for ABST (Free of all duties and taxes) after temporary exportation
C621	RE-IMPORTATION returned in an unaltered state by a person registered for ABST (Free of all duties and taxes) after temporary exportation
C622	Re-importation returned after repairs (value of repair subject to Taxes: 01,16,15)
C623	Re-importation returned after manufacturing (value of manufacturing subject to Taxes: 01,15,16)
C625	After temporary exportation to CARICOM member states returned in an unaltered state by a person not registered for ABST (Taxes: 15)
C626	After temporary exportation to CARICOM member states returned after repairs (value of repair subject to Taxes: 01,15,16)
C627	After temporary exportation to CARICOM member states returned after processing (value of processing subject to Taxes: 01,15,16)
C628	After temporary exportation to CARICOM member states returned after manufacturing (value of manufacturing subject to Taxes: 01,15,16)
C629	After temporary exportation to CARICOM member states returned in an unaltered state by a person registered for ABST (Taxes: Free of all duties and taxes)
E100	Goods for exportation liable to duties and/or taxes

E101	Goods for exportation relieved of duties and/or taxes (i.e., free of Export Duty)
E200	Goods for temporary exportation (free of duties and taxes)
E341	Re-exportation after clearance for home use where drawback of duty is being claimed(free of duties and taxes)
E342	Re-exportation after clearance for home use where drawback of duty is not being claimed(free of duties and taxes)
E350	Re-exportation after temporary importation in an unaltered state(free of duties and taxes)
E351	Re-exportation after temporary importation after repair(free of duties and taxes)
E352	Re-exportation after temporary importation after inward processing(free of duties and taxes)
E353	Re-exportation after temporary importation after manufacturing(free of duties and taxes)
E371	Re-exportation from Government warehouse(free of duties and taxes)
E372	Re-exportation from private warehouse(free of duties and taxes)
E373	Re-exportation from a duty free warehouse(free of duties and taxes)
E374	Re-exportation from other premises(free of duties and taxes)
S701	Entry to warehouse or other premises under Customs fiscal control in government warehouse (free of all duties and taxes)
S702	Entry to warehouse or other premises under Customs fiscal control in private warehouse (free of all duties and taxes)
S703	Entry to warehouse or other premises under Customs fiscal control in duty free shops (free of all duties and taxes)
S704	Entry to warehouse or other premises under Customs fiscal control in government warehouse from CARICOM (free of all duties and taxes)
S705	Entry to warehouse or other premises under Customs fiscal control in private warehouse from CARICOM (free of all duties and taxes)
S706	Entry to warehouse or other premises under Customs fiscal control in duty free shops from CARICOM (free of all duties and taxes)
S710	Intra-warehouse transfers for re-warehousing in government warehouse (free of all duties and taxes)
S711	Intra-warehouse transfers for re-warehousing in private warehouse (free of all duties and taxes)
S712	Intra-warehouse transfers for re-warehousing in duty free shops (free of all duties and taxes)
S800	Through transit (from port of entry to port of exit) (Free of all duties and taxes)
S801	Transshipment (within port or airport) (Free of all duties and taxes)
S900	Supplies of ships and aircraft stores - direct supplies (Free of all duties and taxes)
S901	Supplies of ships and aircraft stores - from government warehouse (Free of all duties and taxes)

S902	Supplies of ships and aircraft stores - from private warehouse (Free of all duties and taxes)
S903	Supplies of ships and aircraft stores - from duty free shops (Free of all duties and taxes)
S910	Destruction of goods before Customs clearance (Free of all duties and taxes)
S911	Destruction of goods after warehousing in Government warehouse (Free of all duties and taxes)
S912	Destruction of goods after warehousing in private warehouse (Free of all duties and taxes)
S913	Destruction of goods after warehousing in duty free warehouse (Free of all duties and taxes)

