# D. Customs procedures applied by countries

18.8.     *Revised Kyoto Convention.* The RKC identifies a set of customs procedures, and provides standards and recommended practices regarding those activities. The majority of countries are believed to apply the main customs procedures identified in the RKC. However, there is at this time little information on which customs procedures are applied by individual countries.

18.9.     *Customs regime codes used in merchandise trade statistics of China.* China Customs developed an extensive set of customs procedures to suit the needs for customs control and trade statistics. The customs procedure code has 4 digits, of which the last 2 digits correspond to the customs regime code that identifies 19 different types of trade for the purpose of compilation of China's international merchandise trade statistics (see table XVIII.2)

Table XVIII.2

**Customs regime codes used in the international merchandise trade statistics of China**

| Code | Description |
|------|-------------|
| 10 | Ordinary trade |
| 11 | Aid or donation between Governments or by international organizations |
| 12 | Other donation |
| 13 | Compensation trade |
| 14 | Processing and assembling (inward processing, type I) |
| 15 | Processing with imported materials (inward processing, type II) |
| 16 | Goods on consignment |
| 19 | Border trade |
| 20 | Equipment for processing trade |
| 22 | Contracting projects |
| 23 | Goods on lease |
| 25 | Equipment or materials imported as investment by foreign-invested   enterprises |
| 27 | Outward processing |
| 30 | Barter trade |
| 31 | Duty-free commodities on payment of foreign currency |
| 33 | Customs warehousing trade |
| 34 | Entrepôt trade by bonded area |
| 35 | Equipment imported into export processing zone |
| 39 | Other |

18.10.    *Customs procedure codes (CPC) used in the Philippines.* The CPC (four-digit code plus three-digit extension) is found inbox 37 of the import entry and internal revenue declaration. See Table XVIII.3 for the list of four-digit codes used in thePhilippines.

Table XVIII.3

**Customs procedure codes (CPC) used in the Philippines**

| Code | Description |
|------|-------------|
| 1000 | Permanent export of domestic origin |
| 1021 | Permanent export after temporary export for customs outward processing   procedure |
| 1022 | Permanent export after temporary export for return in unaltered state |
| 1100 | Permanent export of duty and tax-free import |
| 1240 | Permanent export of duty and tax-paid import |
| 2100 | Temporary export under customs outward processing procedure |
| 2200 | Temporary export  for return of goods in unaltered state |
| 3052 | Re-export after customs inward processing procedure |
| 3053 | Re-export after temporary admission for return in unaltered state |
| 3071 | Re-export after customs warehousing procedure |
| 4000 | Direct entry for home use |
| 4052 | Entry for home use after temporary import procedure |
| 4053 | Entry for home use after temporary admission for return in unaltered state |
| 4071 | Entry for home use after customs warehousing procedure |
| 4088 | Consumption entries transshipped |
| 4100 | Direct import under drawback procedure |
| 4500 | Informal entry (commercial goods) |
| 4588 | Informal entry after transshipment (commercial goods) |
| 4600 | Informal entry (non-commercial goods) |
| 4688 | Informal entry after transshipment (non-commercial goods) |
| 4900 | Consumption entries short-shipped |
| 5200 | Temporary import for customs inward processing procedure |
| 5300 | Temporary import  for return of goods in unaltered state |
| 5371 | Temporary import for return in unaltered state after customs warehousing |
| 6021 | Reimport after temporary export for customs outward processing procedure |
| 6022 | Reimport after temporary export for return of goods in unaltered state |
| 7100 | Direct entry for customs warehousing procedure |
| 7152 | Entry for customs warehousing after temporary import for inward processing |
| 7171 | Change of warehouse |
| 7188 | Warehousing entries transshipped |
| 7271 | Withdrawal permit (warehouse to store) |
| 7300 | Temporary import for constructive warehousing |
| 7700 | Transfer from warehouse to another warehouse |
| 7800 | Transhipment entry to warehouse |
| 7900 | Entry for customs warehousing  short-shipped |
| 8800 | Transhipment |

18.11.    *Harmonization of customs procedure codes in the Common Market for Eastern and Southern Africa (COMESA).* COMESA has achieved, for the majority of its member countries, a harmonization of customs procedures and has enabled this information to be automatically included in the data set provided to statistical agencies. Based on this dataset, countries are able, for example, to provide their data following both the special and the general trade system. For further details see annex XVIII.A.

18.12.    *European Union practice.* In the European Union, the following elements of information are compiled: (a) customs procedure code, (b) statistical procedure code, and (c) nature of transaction code.  The customs procedure code defines the difference between general and special trade, while the transaction code determines other factors like change of ownership. See annex XVIII.B for the list of nature-of-transaction codes used in the Extrastat system of the European Union.