



AMENDMENT TO THE CUSTOMS TARIFF ACT AND THE EXCISE ACT
(EXCISE DUTY - LEVY ON HOUSEHOLD ELECTRICAL APPLIANCES BASED ON ENERGY CONSUMPTION)

- (1) FURTHER TO NOTICE DATED 24 JANUARY 2017, DECLARANTS AND IMPORTERS ARE HEREBY INFORMED THAT THE FOLLOWING CHANGES HAVE BEEN MADE TO PART I OF THE FIRST SCHEDULE TO THE CUSTOMS TARIFF ACT.

THE FIRST SCHEDULE TO THE CUSTOMS TARIFF ACT IS AMENDED, IN PART I-

- (a) BY DELETING THE ITEMS SPECIFIED IN PART A OF THE ANNEX I; AND
- (b) INSERTING, IN THE APPROPRIATE NUMERICAL ORDER, THE ITEMS AND THEIR CORRESPONDING ENTRIES SPECIFIED IN PART B OF THE ANNEX I.

PART IV OF THE FIRST SCHEDULE TO THE EXCISE ACT IS ALSO AMENDED AS PER ANNEX II

- (2) IT IS ALSO TO BE NOTED THAT:

(A) THE RATE OF DUTY, EXCISE DUTY AND TAXES IN FORCE BEFORE 1 FEBRUARY 2017 SHALL CONTINUE TO APPLY TO ELECTRICAL APPLIANCES:

- (i) SHIPPED BEFORE 1 FEBRUARY 2017; or
- (ii) PLACED IN A BONDED WAREHOUSE BEFORE 1 FEBRUARY 2017.

(B) NO EXCISE DUTY (LEVY) SHALL BE APPLICABLE ON TOP LOADING WASHING MACHINE UNTIL FURTHER NOTICE.

TO IMPLEMENT THE ABOVE ADMINISTRATIVE MEASURE, THE UNDER-MENTIONED NEW CUSTOMS PROCEDURE CODES (CPCs) HAVE BEEN CREATED

S/N	CPC	DESCRIPTION	MODIFIABLE
1	40LEC	DIRECT IMPORT OF ELECTRICAL APPLIANCES SHIPPED BEFORE 1 FEBRUARY 2017	YES
2	47 LEC	EXWAREHOUSING OF ELECTRICAL APPLIANCES SHIPPED BEFORE 1 FEBRUARY 2017	YES
3	40TOP	DIRECT IMPORT OF TOP LOADING WASHING MACHING SHIPPED ON OR AFTER 1 FEBRUARY 2017 – NO EXCISE DUTY (LEVY) APPLICABLE	YES
4	47TOP	EXWAREHOUSING OF TOP LOADING WASHING MACHING SHIPPED ON OR AFTER 1 FEBRUARY 2017– NO EXCISE DUTY (LEVY) APPLICABLE	YES

YOU ARE ADVISED TO LIAISE WITH MNS FOR THE UPDATE OF YOUR FRONT END SYSTEM.

MRA CUSTOMS

31 JANUARY 2017