



CUSTOMS DEPARTMENT

NOTICE TO DECLARANTS/IMPORTERS

CPCs FOR CLEARANCE OF USED MOTOR VEHICLES SPARE PARTS

DECLARANTS AND IMPORTERS ARE HEREBY INFORMED THAT NEW CUSTOMS PROCEDURE CODES (CPCs) AS INDICATED IN THE TABLE BELOW HAVE BEEN CREATED FOR THE CLEARANCE OF USED MOTOR VEHICLES SPARE PARTS:

| S/N | CPC | DESCRIPTION |
|------------|--------------|---|
| 1 | 70UMV | WAREHOUSING OF USED MOTOR VEHICLE SPARE PARTS - DUTY, EXCISE DUTY AND TAXES NOT PAYABLE |
| 2 | 98UMV | IMPORT OF USED MOTOR VEHICLE SPARE PARTS INTO FREEPORT - DUTY, EXCISE DUTY AND TAXES NOT PAYABLE |
| 3 | 40UMV | DIRECT IMPORTATION OF USED MOTOR VEHICLE SPARE PARTS – DUTY, EXCISE DUTY AND TAXES PAYABLE |
| 4 | 47UMV | EX-WAREHOUSING OF USED MOTOR VEHICLE SPARE PARTS – DUTY, EXCISE DUTY AND TAXES PAYABLE |
| 5 | 49UMV | IMPORT OF USED MOTOR VEHICLE SPARE PARTS FROM FREEPORT – DUTY, EXCISE DUTY AND TAXES PAYABLE |

THIS MEASURE SHALL COME INTO OPERATION ON 19 FEBRUARY 2018.

NOTE THAT FOR NEW MOTOR VEHICLES SPARE PARTS, THE NORMAL CPCs MUST BE USED.

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

MRA CUSTOMS.

12 FEBRUARY 2018