



NOTICE TO DECLARANTS

DECLARANTS AND IMPORTERS ARE HEREBY INFORMED THAT NEW CUSTOMS PROCEDURE CODES (CPCs) HAVE BEEN CREATED FOR THE IMPLEMENTATION OF EXCISE DUTY CONCESSION TO ELIGIBLE STAFF OF PRIMARY SCHOOLS OF THE ROMAN CATHOLIC EDUCATION AUTHORITY (RCEA) AND HINDU EDUCATION AUTHORITY (HEA) UNDER PART 1A OF THE FIRST SCHEDULE TO THE EXCISE ACT 1994 AS PER TABLE BELOW.

THESE CPCs SHALL BE DEEMED TO HAVE COME INTO EFFECT AS FROM 18 APRIL 2015.

| S/N | CPC | DESCRIPTION |
|------------|------------|--|
| 1 | 40XT1 | DIRECT IMPORTATION OF CARS FOR RCEA/HEA STAFF |
| 2 | 40XT2 | DIRECT IMPORTATION OF CARS FOR RCEA/HEA STAFF @ 30% OF THE RATE APPLICABLE |
| 3 | 47XT1 | EX WAREHOUSING OF CARS FOR RCEA/HEA STAFF |
| 4 | 47XT2 | EX WAREHOUSING OF CARS FOR RCEA/HEA STAFF @ 30% OF THE RATE APPLICABLE |

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

MRA CUSTOMS DEPT

22 April 2015