

MUSEUM FOR MOTOR VEHICLES

ECONOMIC OPERATORS ARE INFORMED THAT -

- (1) ANY PERSON OPERATING A MUSEUM FOR MOTOR VEHICLES AND HOLDING AN INVESTMENT CERTIFICATE ISSUED BY THE ECONOMIC DEVELOPMENT BOARD SHALL BENEFIT -
 - (A) CUSTOMS DUTY EXEMPTION AS PER ITEM E111 OF PART II OF THE FIRST SCHEDULE TO THE CUSTOMS TARIFF ACT;
 - (B) EXCISE DUTY EXEMPTION AS PER ITEM 93 OF SUB-PART A OF PART IA OF THE FIRST SCHEDULE TO THE EXCISE ACT;
 - (C) VAT EXEMPTION AS PER ITEM 28 OF THE NINTH SCHEDULE TO THE VALUE ADDED TAX ACT;
- (2) (A) ITEM E111 OF PART II OF THE FIRST SCHEDULE TO THE CUSTOMS TARIFF ACT AND ITEM 28 OF THE NINTH SCHEDULE TO THE VALUE ADDED TAX ACT PROVIDE FOR DUTY AND VAT EXEMPTION ON -
 - (I) CONSTRUCTION OF A PURPOSE-BUILT BUILDING OR FACILITY TO OPERATE THE MUSEUM FOR MOTOR VEHICLES;
 - (II) MOTOR VEHICLES FOR EXHIBITION IN THE MUSEUM AND SPARE PARTS TO BE USED EXCLUSIVELY FOR THE MOTOR VEHICLES;
 - (III) AUTOMOBILIA FOR EXHIBITION IN THE MUSEUM.
- (B) ITEM 93 OF SUB-PART A OF PART IA OF THE FIRST SCHEDULE TO THE EXCISE ACT PROVIDES FOR EXCISE DUTY EXEMPTION ON MOTOR VEHICLES FOR EXHIBITION IN THE MUSEUM;
- (3) (A) **NO IMPORT PERMIT SHALL BE REQUIRED** UNDER THIS MEASURE FOR SECOND-HAND MOTOR VEHICLES FOR EXHIBITION IN THE MUSEUM.
- (B) THE CUSTOMS DUTY, EXCISE DUTY AND VAT **EXEMPTIONS SHALL BE GRANTED UNDER SUCH TERMS AND CONDITIONS AS THE DIRECTOR-GENERAL MAY DETERMINE.**
- (4) TO IMPLEMENT THE ABOVE MEASURES, THE UNDER-MENTIONED NEW CUSTOMS PROCEDURE CODES (CPCs) HAVE BEEN CREATED -

TABLE

S/N	CPC	DESCRIPTION
1	40MMG	DIRECT IMPORT OF GOODS (OTHER THAN MOTOR VEHICLES) AS PER ITEM E111 OF PART II OF THE FIRST SCHEDULE TO THE CUSTOMS TARIFF ACT AND ITEM 28 OF THE NINTH SCHEDULE TO VALUE

		ADDED TAX ACT - CUSTOMS DUTY AND VAT EXEMPTED
2	47MMG	EX-WAREHOUSING OF GOODS (OTHER THAN MOTOR VEHICLES) AS PER ITEM E111 OF PART II OF THE FIRST SCHEDULE TO THE CUSTOMS TARIFF ACT AND ITEM 28 OF THE NINTH SCHEDULE TO VALUE ADDED TAX ACT - CUSTOMS DUTY AND VAT EXEMPTED
3	49MMG	IMPORT FROM FREEPORT OF GOODS (OTHER THAN MOTOR VEHICLES) AS PER ITEM E111 OF PART II OF THE FIRST SCHEDULE TO THE CUSTOMS TARIFF ACT AND ITEM 28 OF THE NINTH SCHEDULE TO VALUE ADDED TAX ACT - CUSTOMS DUTY AND VAT EXEMPTED
4	40MMV	DIRECT IMPORT OF ONLY MOTOR VEHICLES FOR EXHIBITION IN A MUSEUM AS PER ITEM E111 OF PART II OF THE FIRST SCHEDULE TO THE CUSTOMS TARIFF ACT, ITEM 93 OF SUB-PART A OF PART IA OF THE FIRST SCHEDULE TO THE EXCISE ACT AND ITEM 28 OF THE NINTH SCHEDULE TO VALUE ADDED TAX ACT - DET EXEMPTED
5	47MMV	EX-WAREHOUSING OF ONLY MOTOR VEHICLES FOR EXHIBITION IN A MUSEUM AS PER ITEM E111 OF PART II OF THE FIRST SCHEDULE TO THE CUSTOMS TARIFF ACT, ITEM 93 OF SUB-PART A OF PART IA OF THE FIRST SCHEDULE TO THE EXCISE ACT AND ITEM 28 OF THE NINTH SCHEDULE TO VALUE ADDED TAX ACT - DET EXEMPTED
6	49MMV	IMPORT FROM FREEPORT OF ONLY MOTOR VEHICLES FOR EXHIBITION IN A MUSEUM AS PER ITEM E111 OF PART II OF THE FIRST SCHEDULE TO THE CUSTOMS TARIFF ACT, ITEM 93 OF SUB-PART A OF PART IA OF THE FIRST SCHEDULE TO THE EXCISE ACT AND ITEM 28 OF THE NINTH SCHEDULE TO VALUE ADDED TAX ACT - DET EXEMPTED

THE ABOVE CPCs SHALL COME INTO OPERATION ON **09 AUGUST 2022**.

FOR FURTHER INFORMATION AND ASSISTANCE, YOU MAY CONTACT THE EXEMPTION UNIT ON 202 0500 (EXT 7260).

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