

## **NOTICE TO DECLARANTS AND IMPORTERS**

## **NEW CPCS FOR CLEARANCE OF UTILITY TASK VEHICLES**

PURSUANT TO THE ENACTMENT OF THE **EXCISE (AMENDMENT OF SCHEDULE) (NO. 2) REGULATIONS 2018** (GOVERNMENT NOTICE NO. 135 OF 2018) AND FURTHER TO PARAGRAPHG (5)(b)(ii) OF NOTICE TO STAKEHOLDERS DATED 14 JUNE 2018, DECLARANTS AND IMPORTERS ARE HEREBY INFORMED THAT THE FOLLOWING CUSTOMS PROCEDURE CODES (CPCS) **70BUG, 40BUG, 47BUG AND 49BUG** ARE BEING DE-ACTIVATED AND REPLACED BY THE FOLLOWING NEW CPCS AS PER THE TABLE BELOW:

S/N	СРС	DESCRIPTION
1	70X89	WAREHOUSING OF UTILITY TASK VEHICLES OF CYLINDER CAPACITY EXCEEDING 550 CC (ALSO KNOWN AS BUGGY) AS PER ITEM 89 OF PART IA OF THE FIRST SHEDULE TO THE EXCISE ACT
2	40X89	DIRECT IMPORTATION OF UTILITY TASK VEHICLES OF CYLINDER CAPACITY EXCEEDING 550 CC (ALSO KNOWN AS BUGGY) AS PER ITEM 89 OF PART IA OF THE FIRST SHEDULE TO THE EXCISE ACT—EXCISE DUTY APPLICABLE AT THE RATE OF 10%
3	47X89	EX-WAREHOUSING OF UTILITY TASK VEHICLES OF CYLINDER CAPACITY EXCEEDING 550 CC (ALSO KNOWN AS BUGGY) AS PER ITEM 89 OF PART IA OF THE FIRST SHEDULE TO THE EXCISE ACT —EXCISE DUTY APPLICABLE AT THE RATE OF 10%
4	49X89	IMPORT FROM FREEPORT OF UTILITY TASK VEHICLES OF CYLINDER CAPACITY EXCEEDING 550 CC (ALSO KNOWN AS BUGGY) AS PER ITEM 89 OF PART IA OF THE FIRST SHEDULE TO THE EXCISE ACT-EXCISE DUTY APPLICABLE AT THE RATE OF 10%

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

MRA CUSTOMS

25<sup>TH</sup> OCTOBER 2018