

NOTICE TO DECLARANTS AND IMPORTERS

EXCISE DUTY ON PLASTIC BOTTLES CONTAINING GOODS AND OTHER MEASURES COMING INTO OPERATION ON 01 OCTOBER 2026

DECLARANTS AND IMPORTERS ARE HEREBY INFORMED THAT THE FOLLOWING MEASURES SHALL COME INTO OPERATION ON **01 OCTOBER 2026** –

(1) **EXCISE DUTY ON PLASTIC BOTTLES CONTAINING GOODS**

FURTHER TO THE COMMUNIQUÉ ISSUED ON 02 SEPTEMBER 2026, THE FOLLOWING AMENDMENTS SHALL BE MADE TO THE EXCISE ACT -

(a) A NEW SECTION 3AA SHALL BE INTRODUCED WHICH PROVIDES THAT –

- (I) AN EXCISE DUTY SHALL BE CHARGEABLE ON PLASTIC BOTTLES CONTAINING GOODS WHICH ARE MEANT FOR HOME CONSUMPTION;
- (II) THE EXCISE DUTY SHALL BE COMPUTED BY REFERENCE TO THE TAXABLE BASE AND AT THE RATE SPECIFIED UNDER H.S. CODE 3923.30.10 AS SET OUT IN PART I OF THE FIRST SCHEDULE.

(b) THE FOLLOWING DEFINITIONS OF “PLASTIC” AND “PLASTIC BOTTLE” SHALL BE INTRODUCED IN SECTION 2 -

“PLASTIC” HAS THE SAME MEANING AS IN THE ENVIRONMENT (CONTROL OF SINGLE USE PLASTIC PRODUCTS) REGULATIONS 2020;

*“PLASTIC BOTTLE” MEANS A **CONTAINER** –*

- (A) MANUFACTURED FROM PLASTIC;
- (B) OF ANY SHAPE; AND
- (C) WHOSE EXTERIOR HEIGHT EXCEEDS THE EXTERIOR WIDTH OF ITS BASE;

(c) FOR THE PROPER IMPLEMENTATION OF THE EXCISE DUTY ON PLASTIC BOTTLES CONTAINING GOODS -

(i) PART I OF THE FIRST SCHEDULE TO THE CUSTOMS TARIFF ACT AND PART I OF THE FIRST SCHEDULE TO THE EXCISE ACT SHALL BE AMENDED -

- (A) BY DELETING THE H.S. CODES SPECIFIED IN PART I OF **ANNEX I**;
- (B) BY INSERTING, IN THE APPROPRIATE NUMERICAL ORDER, THE H.S. CODES SPECIFIED IN PART II OF **ANNEX I**;

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- (ii) CUSTOMS PROCEDURE CODES (CPCs) HAVE BEEN CREATED AS PER TABLE BELOW -

S/N	CPC	DESCRIPTION
1	47PPB	EX-WAREHOUSING FROM A BONDED WAREHOUSE OF PLASTIC BOTTLES CONTAINING GOODS
2	E4PPB	EX-WAREHOUSING FROM AN EXCISE WAREHOUSE OF PLASTIC BOTTLES CONTAINING GOODS

- (d) (i) A LICENCE *"IMPORTER OR MANUFACTURER OF GOODS CONTAINED IN PLASTIC BOTTLES"* SHALL BE INTRODUCED IN THE SECOND SCHEDULE TO THE EXCISE ACT.
- (ii) ITEM 103 OF SUB-PART A OF PART IA OF THE FIRST SCHEDULE TO THE EXCISE ACT SHALL BE INTRODUCED TO CATER FOR A LIST OF PLASTIC BOTTLES CONTAINING GOODS WHICH SHALL NOT BE SUBJECT TO THE EXCISE DUTY PAYABLE ON THE PLASTIC BOTTLES.
- (iii) SECTION 52A AND THE FOURTH SCHEDULE TO THE EXCISE ACT SHALL BE AMENDED TO EXTEND THE EXISTING REFUND SCHEME TO WASTE PLASTIC BOTTLES OR PLASTIC FLAKES EXPORTED OR WASTE PLASTIC BOTTLES RECYCLED INTO REUSABLE GOODS.

(2) OTHER MEASURES - AMENDMENTS TO THE CUSTOMS TARIFF ACT

PART I OF THE FIRST SCHEDULE TO THE CUSTOMS TARIFF ACT SHALL ALSO BE AMENDED -

- (a) BY DELETING THE H.S. CODES SPECIFIED IN PART I OF **ANNEX II**;
- (b) BY INSERTING, IN THE APPROPRIATE NUMERICAL ORDER, THE H.S. CODES SPECIFIED IN PART II OF **ANNEX II**;

KINDLY NOTE THAT ANNEXES I AND II ARE IN THE FORMAT OF THE INTEGRATED TARIFF.

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