

## ARTICLES RE-IMPORTED AFTER REPAIRS

ECONOMIC OPERATORS ARE HEREBY INFORMED THAT –

- (A) NEW ITEM E6 HAS BEEN INTRODUCED IN PART II OF THE FIRST SCHEDULE TO THE CUSTOMS TARIFF ACT TO PROVIDE THAT, FOR ARTICLES RE-IMPORTED AFTER REPAIRS, NO CUSTOMS DUTY SHALL BE CHARGED ON THE VALUE OF THE REPAIRS PROVIDED THAT THE CONDITIONS AS PER THE ITEM E6 HAVE BEEN COMPLIED WITH.

HOWEVER, VAT AT IMPORT SHALL BE APPLICABLE AS PER ITEM 22 OF THE FIRST SCHEDULE TO THE VALUE ADDED TAX ACT.

- (B) FOR THE PROPER IMPLEMENTATION OF THE MEASURE AT PARAGRAPH (A), THE DESCRIPTIONS OF THE CUSTOMS PROCEDURE CODES (CPCs) 62000, 62008 AND 67000 ARE BEING MODIFIED AS PER TABLE 1 BELOW -

**TABLE 1**

S/N	CPC	DESCRIPTION
1	62000	RE-IMPORT OF ARTICLES SENT FOR REPAIRS UNDER ITEM E6 OF PART II OF THE FIRST SCHEDULE TO CTA – VAT PAYABLE
2	62008	RE-IMPORT OF ARTICLES SENT FOR REPAIRS UNDER ITEM E6 OF PART II OF THE FIRST SCHEDULE TO CTA WITHOUT PREVIOUS BOE (AS PER MRA/CUS/GEN/EXP/FORM 34) – VAT PAYABLE
3	67000	EXWAREHOUSING OF ARTICLES SENT FOR REPAIRS UNDER ITEM E6 OF PART II OF THE FIRST SCHEDULE TO CTA – VAT PAYABLE

THE ABOVE CPCs SHALL COME INTO OPERATION ON **06 OCTOBER 2022.**

# NOTICE TO ECONOMIC OPERATORS

(C) CONSEQUENTLY, -

- (I) FORMS MRA/CUS/AO/PATS/Form 9 AND MRA/CUS/DR/EXP/Form 1 ARE BEING DELETED AND REPLACED BY FORM MRA/CUS/GEN/EXP/FORM 33; AND
- (II) NEW FORM: MRA/CUS/GEN/EXP/FORM 34 FOR GOODS SENT FOR REPAIRS IS BEING INTRODUCED.

KINDLY NOTE THAT FORMS MRA/CUS/GEN/EXP/FORM 33 AND MRA/CUS/GEN/EXP/FORM 34 ARE POSTED ON THE MRA WEBSITE.

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