

NOTICE TO DECLARANTS/IMPORTERS
IMPORT OF LIVE ANIMALS FOR TRAINING, BREEDING OR
FOR OTHER PURPOSES

DECLARANTS AND IMPORTERS ARE HEREBY INFORMED THAT -

SECTION 92(1)(i)(B) OF THE FINANCE (MISCELLANEOUS PROVISIONS) ACT 2021 HAS AMENDED THE FIFTH SCHEDULE OF THE VALUE ADDED TAX ACT (VAT AT ZERO RATE) BY INSERTING, AFTER SUB-ITEM (eb), THE FOLLOWING NEW SUB-ITEM –

(ec) live animals for training or breeding purposes;

- (1) FOR THE PROPER IMPLEMENTATION OF THIS MEASURE, (EXCEPT FOR IMPORTATION OF RACEHORSES) WITH RESPECT TO AGENCY'S REQUIREMENT, THE IMPORTER SHALL MAKE APPLICATION FOR AUTHORISATION TO DIVISION OF VETERINARY SERVICES (DVS) FOR LIVE ANIMALS, SPECIFYING WHETHER THE LIVE ANIMAL IMPORTED IS MEANT FOR TRAINING, BREEDING OR FOR OTHER PURPOSES**
- (2) THE FOLLOWING PROCEDURES SHALL APPLY FOR THE CLEARANCE OF LIVE ANIMALS IMPORTED FOR TRAINING OR BREEDING PURPOSES.**

ALL IMPORTERS SHALL –

- (a) (i) SUBMIT A BILL OF ENTRY UNDER APPROPRIATE CUSTOMS PROCEDURE CODE (CPC) FOR TRAINING OR BREEDING, AS THE CASE MAY BE, PROVIDED AUTHORISATION HAS BEEN OBTAINED FROM DVS THAT THE LIVE ANIMAL IS IMPORTED FOR TRAINING OR BREEDING.

UNDER THE APPROPRIATE CPC, THE LIVE ANIMALS IMPORTED FOR BREEDING OR TRAINING, AS THE CASE MAY BE, SHALL ATTRACT VAT AT ZERO-RATE.

FOR THE PROPER IMPLEMENTATION OF THE ABOVE MEASURE, NEW CPCs ARE BEING CREATED, AS PER TABLE BELOW:

S/N	CPC	DESCRIPTION
1	40ANB	DIRECT IMPORTATION OF LIVE ANIMALS FOR <u>BREEDING</u> PURPOSES – VAT AT ZERO RATE
2	47ANB	EX-WAREHOUSING OF LIVE ANIMALS FOR <u>BREEDING</u> PURPOSES – VAT AT ZERO RATE
3	49ANB	IMPORT FROM FREEPORT OF LIVE ANIMALS FOR <u>BREEDING</u> PURPOSES – VAT AT ZERO RATE
4	40ANT	DIRECT IMPORTATION OF LIVE ANIMALS FOR <u>TRAINING</u> PURPOSES – VAT AT ZERO RATE
5	47ANT	EX-WAREHOUSING OF LIVE ANIMALS FOR <u>TRAINING</u> PURPOSES – VAT AT ZERO RATE
6	49ANT	IMPORT FROM FREEPORT OF LIVE ANIMALS FOR <u>TRAINING</u> PURPOSES – VAT AT ZERO RATE

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

- (ii) SUBMIT A DULY FILLED UNDERTAKING AS PER APPROVED FORM MRA/CUS/GEN/FORM 32 FOR LIVE ANIMALS CLEARED UNDER THESE CPCs.

THIS MEASURE SHALL BE DEEMED TO HAVE COME INTO OPERATION ON 5 AUGUST 2021.

KINDLY NOTE THAT TRAINING GIVEN TO RACEHORSES IMPORTED FOR RUNNING ON A RACECOURSE DOES NOT FALL UNDER PARAGRAPH (2).

(3) IMPORTATION OF LIVE ANIMALS (EXCEPT RACEHORSES) FOR OTHER PURPOSES.

- (a) THE IMPORTER SHALL SUBMIT A BILL OF ENTRY FOR LIVE ANIMALS (OTHER THAN RACEHORSES) IMPORTED **FOR OTHER PURPOSES, OTHER THAN BREEDING OR TRAINING** AS PER THE EXISTING CPCs FOR IMPORTATION WHICH SHALL ATTRACT VAT AT THE RATE SPECIFIED IN THE VAT ACT.
- (b) THESE LIVE ANIMALS SHALL BE CLEARED UPON AUTHORISATION RECEIVED FROM DVS.

(4) IMPORTATION OF RACEHORSES

SECTION 35(e) OF THE FINANCE (MISCELLANEOUS PROVISIONS) ACT 2021 SHALL BE DEEMED TO HAVE COME INTO OPERATION ON **21 JANUARY 2022** BY VIRTUE OF PROCLAMATION NO. 5 OF 2022. THE SALIENT FEATURE OF SECTION 35(e) OF THE FINANCE (MISCELLANEOUS PROVISIONS) ACT WHICH HAS AMENDED THE GAMBLING REGULATORY AUTHORITY ACT 2007 RELATING TO IMPORTATION OF RACEHORSES IS THAT APPROVAL IS REQUIRED FROM THE HORSE RACING COMMITTEE OF THE HORSE RACING DIVISION.

FOR THE PROPER IMPLEMENTATION OF THE IMPORTATION OF RACEHORSES, EXCLUDING HORSES IN TRANSIT OR FOR TRANSHIPMENT, AN IMPORTER SHALL MAKE APPLICATION TO:

- (A) HRD FOR APPROVAL OF IMPORTATION OF RACEHORSES; AND
- (B) DVS FOR AUHTORISATION FOR IMPORTATION OF RACEHORSES;

FOR THE PROPER IMPLEMENTATION OF THE ABOVE MEASURE, NEW CUSTOMS PROCEDURE CODES (CPCs) ARE CREATED, AS PER TABLE BELOW:

S/N	CPC	DESCRIPTION
1	40HRC	DIRECT IMPORTATION OF RACEHORSES
2	45HRC	IMPORT OF RACEHORSES WHICH WERE ENTERED UNDER TEMPORARY ADMISSION
3	47HRC	EX-WAREHOUSING OF RACEHORSES
4	49HRC	IMPORT OF RACEHORSES FROM FREEPORT

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

**MRA CUSTOMS
06 MAY 2022**