



NOTICE TO DECLARANTS, IMPORTERS AND MANUFACTURERS

REGULATIONS RELATING TO BIODEGRADABLE AND NON-BIODEGRADABLE PLASTIC CONTAINERS

FURTHER TO SECTION 24(c) AND (d) OF THE FINANCE (MISCELLANEOUS PROVISIONS) ACT 2018 AND PURSUANT TO THE ENACTMENT OF THE **EXCISE (AMENDMENT OF SCHEDULE) REGULATIONS 2019 – GN 73 OF 2019** AND **EXCISE (AMENDMENT) REGULATIONS 2019 - GN 72 OF 2019** AND TO THE **COMMUNIQUE ON “INTRODUCTION OF EXCISE DUTY ON NON-BIODEGRADABLE PLASTIC CONTAINERS” DATED 15 APRIL 2019**, DECLARANTS, IMPORTERS AND MANUFACTURERS OF PLASTIC CONTAINERS AND MANUFACTURERS USING PLASTIC CONTAINERS FOR THE PACKING OF MANUFACTURED PRODUCTS UNDER ITEM 90 OF PART IA OF THE FIRST SCHEDULE TO THE EXCISE ACT ARE HEREBY INFORMED OF THE FOLLOWING –

- (1) **PART I OF THE FIRST SCHEDULE TO THE EXCISE ACT** HAVE BEEN AMENDED BY INSERTING, IN THE APPROPRIATE NUMERICAL ORDER, THE H.S. CODES AND THEIR CORRESPONDING ENTRIES SET OUT IN **ANNEX 1**;

(2) IN ORDER TO IMPLEMENT ITEM 90 OF PART IA OF THE FIRST SCHEDULE TO THE EXCISE ACT, THE FOLLOWING CUSTOMS PROCEDURE CODES (CPCs) HAVE BEEN CREATED –

S/N	CPC	DESCRIPTION
1	40X90	DIRECT IMPORTATION OF NON-BIODEGRADABLE PLASTIC CONTAINERS, PLATES, BOWLS, CUPS AND TRAYS UNDER ITEM 90 OF PART IA OF THE FIRST SCHEDULE TO THE EXCISE ACT – EXCISE DUTY – 0%
2	47X90	EX-WAREHOUSING OF NON-BIODEGRADABLE PLASTIC CONTAINERS, PLATES, BOWLS, CUPS AND TRAYS UNDER ITEM 90 OF PART IA OF THE FIRST SCHEDULE TO THE EXCISE ACT – EXCISE DUTY – 0%
3	49X90	IMPORT FROM FREEPORT OF NON-BIODEGRADABLE PLASTIC CONTAINERS, PLATES, BOWLS, CUPS AND TRAYS AS PER ITEM 90 OF PART IA OF THE FIRST SCHEDULE TO THE EXCISE ACT - EXCISE DUTY – 0%
4	E4X90	EXWAREHOUSING OF NON-BIODEGRADABLE PLASTIC CONTAINERS, PLATES, BOWLS, CUPS AND TRAYS UNDER ITEM 90 OF PART IA OF THE FIRST SCHEDULE TO THE EXCISE ACT – EXCISE DUTY – 0%

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

**MRA CUSTOMS
25th APRIL 2019**