

# NOTICE TO ECONOMIC OPERATORS

## IMPLEMENTATION OF MEASURES AS PER THE FINANCE ACT 2025 –

- (1) CAMERAS FOR CCTV SYSTEMS UNDER H.S CODE 8525.89.10 (VAT AT ZERO-RATE)
- (2) EXCISE DUTY ON THE SUGAR CONTENT OF CHOCOLATES AND ICE CREAM

ECONOMIC OPERATORS ARE HEREBY INFORMED OF THE FOLLOWING MEASURES LAID DOWN UNDER THE FINANCE ACT 2025 (**ACT NO. 18 OF 2025**), WHICH SHALL COME INTO OPERATION ON **01 OCTOBER 2025** -

### (1) **CAMERAS FOR CCTV SYSTEMS UNDER H.S CODE 8525.89.10 (VAT AT ZERO-RATE)**

FURTHER TO PARAGRAPH (1) OF NOTICE ISSUED ON 12 AUGUST 2025, AMENDMENTS SHALL BE MADE TO *PART I OF THE FIRST SCHEDULE TO THE CUSTOMS TARIFF ACT* –

- (a) BY DELETING THE H.S. CODE 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**;

CONSEQUENTLY, CUSTOMS PROCEDURE CODES (CPCs) 40CAM, 47CAM AND 49CAM SHALL BE DEACTIVATED WITH THE COMING INTO OPERATION OF THE H.S CODE 8525.89.10 (CAMERAS FOR CCTV SYSTEMS).

### (2) **EXCISE DUTY ON THE SUGAR CONTENT OF CHOCOLATES AND ICE CREAM**

AMENDMENTS SHALL BE MADE TO *PART I OF THE FIRST SCHEDULE TO THE CUSTOMS TARIFF ACT* AND *PART I OF THE FIRST SCHEDULE TO THE EXCISE ACT* –

- (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**;

FOR FURTHER INFORMATION AND ASSISTANCE ON THIS MEASURE, YOU MAY CONTACT THE EXCISE SECTION ON 202 0500 EXT. 7417 OR 7420.

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.**