

NOTICE TO ECONOMIC OPERATORS

IMPLEMENTATION OF BUDGETARY MEASURES WITH RESPECT TO CUSTOMS DUTY AND VAT EXEMPTIONS

FURTHER TO THE GAZETTING OF THE FINANCE (MISCELLANEOUS PROVISIONS) ACT 2021 (ACT NO. 15 of 2021), DECLARANTS AND IMPORTERS ARE HEREBY INFORMED THAT, -

- (1) CPCS, 40V21, 47V21, 49V21, 40V23, 47V23, 49V23, 40V24, 47V24 AND 49V24 ARE BEING DEACTIVATED AS FROM 1ST SEPTEMBER 2021;
- (2) THE FOLLOWING CUSTOMS PROCEDURE CODES (CPCs) ARE BEING AMENDED AS PER TABLE 1:

TABLE 1

S/N	CPC	DESCRIPTION
1	40105	DIRECT IMPORT OF PLANT, MACHINERY AND EQUIPMENT FOR EXCLUSIVE USE IN FOOD PROCESSING ACTIVITIES AS PER ITEM E105 OF PART II OF FIRST SCHEDULE TO CTA AND ITEM 25 OF NINTH SCHEDULE TO THE VAT ACT – CUSTOMS DUTY AND VAT EXEMPTED
2	47105	EX-WAREHOUSING OF PLANT, MACHINERY AND EQUIPMENT FOR EXCLUSIVE USE IN FOOD PROCESSING ACTIVITIES AS PER ITEM E105 OF PART II OF FIRST SCHEDULE TO CTA AND ITEM 25 OF NINTH SCHEDULE TO THE VAT ACT - CUSTOMS DUTY AND VAT EXEMPTED
3	49105	IMPORT OF PLANT, MACHINERY AND EQUIPMENT FROM FREEPORT FOR EXCLUSIVE USE IN FOOD PROCESSING ACTIVITIES AS PER ITEM E105 OF PART II OF FIRST SCHEDULE TO CTA AND ITEM 25 OF NINTH SCHEDULE TO THE VAT ACT – CUSTOMS DUTY AND VAT EXEMPTED

4	40110	DIRECT IMPORTATION OF EQUIPMENT (EXCLUDING OFFICE EQUIPMENT, FURNITURE AND VEHICLES), UNDER ITEM E110 OF PART II OF THE FIRST SCHEDULE TO CTA AND ITEM 25 OF THE NINTH SCHEDULE TO THE VAT ACT – CUSTOMS DUTY AND VAT EXEMPTED
5	47110	EX-WAREHOUSING OF EQUIPMENT (EXCLUDING OFFICE EQUIPMENT, FURNITURE AND VEHICLES), UNDER ITEM E110 OF PART II OF THE FIRST SCHEDULE TO CTA AND ITEM 25 OF THE NINTH SCHEDULE TO THE VAT ACT – CUSTOMS DUTY AND VAT EXEMPTED
6	49110	IMPORT FROM FREEPORT OF EQUIPMENT (EXCLUDING OFFICE EQUIPMENT, FURNITURE AND VEHICLES), UNDER ITEM E110 OF PART II OF THE FIRST SCHEDULE TO CTA AND ITEM 25 OF THE NINTH SCHEDULE TO THE VAT ACT – CUSTOMS DUTY AND VAT EXEMPTED
7	40E99	DIRECT IMPORT OF PLANT, MACHINERY & EQUIPMENT AS PER EXEMPTION E99 OF PART II OF 1 st SCHEDULE TO CTA AND ITEM 25 OF NINTH SCHEDULE OF THE VAT ACT -- CUSTOMS DUTY AND VAT EXEMPTED
8	47E99	EX-WAREHOUSING OF PLANT, MACHINERY & EQUIPMENT AS PER EXEMPTION E99 OF PART II OF 1 st SCHEDULE TO CTA AND ITEM 25 OF NINTH SCHEDULE OF THE VAT ACT - CUSTOMS DUTY AND VAT EXEMPTED
9	40102	DIRECT IMPORT OF PLANT, MACHINERY AND EQUIPMENT AS PER EXEMPTION E102 OF PART II OF FIRST SCHEDULE TO CTA AND ITEM 25 OF NINTH SCHEDULE TO THE VAT ACT - CUSTOMS DUTY AND VAT EXEMPTED
10	47102	EX-WAREHOUSING OF PLANT,MACHINERY AND EQUIPMENT AS PER EXEMPTION E102 OF PART II OF FIRST SCHEDULE TO CTA AND ITEM 25 OF NINTH SCHEDULE TO THE VAT ACT - CUSTOMS DUTY AND VAT EXEMPTED
11	49102	IMPORT OF PLANT,MACHINERY AND EQUIPMENT FROM FREEPORT AS PER EXEMPTION E102 OF PART II OF FIRST SCHEDULE TO CTA AND ITEM 25 OF NINTH SCHEDULE TO THE VAT ACT - CUSTOMS DUTY AND VAT EXEMPTED

12	40PDS	DIRECT IMPORT OF ANY DUTIABLE GOODS, OTHER THAN FURNITURE, BY A COMPANY HOLDING A PDS CERTIFICATE AND AN INVESTMENT CERTIFICATE FROM EDB , TO BE USED IN THE INFRASTRUCTURE WORKS AND CONSTRUCTION OF BUILDINGS RELATING TO SENIOR LIVING PROJECTS - CUSTOMS DUTY AND VAT NOT PAYABLE.
13	47PDS	EXWAREHOUSING OF ANY DUTIABLE GOODS, OTHER THAN FURNITURE, BY A COMPANY HOLDING A PDS CERTIFICATE AND AN INVESTMENT CERTIFICATE FROM EDB , TO BE USED IN THE INFRASTRUCTURE WORKS AND CONSTRUCTION OF BUILDINGS RELATING TO SENIOR LIVING PROJECTS - CUSTOMS DUTY AND VAT NOT PAYABLE.
14	49PDS	IMPORT FROM FREEPORT OF ANY DUTIABLE GOODS, OTHER THAN FURNITURE, BY A COMPANY HOLDING A PDS CERTIFICATE AND AN INVESTMENT CERTIFICATE FROM EDB , TO BE USED IN THE INFRASTRUCTURE WORKS AND CONSTRUCTION OF BUILDINGS RELATING TO SENIOR LIVING PROJECTS - CUSTOMS DUTY AND VAT NOT PAYABLE.

(3) NEW CPCs ARE BEING CREATED AS PER TABLE 2:

TABLE 2

S/N	CPC	DESCRIPTION
1	49E99	IMPORT OF PLANT, MACHINERY AND EQUIPMENT FROM FREEPORT AS PER EXEMPTION E99 OF PART II OF 1st SCHEDULE TO CTA AND ITEM 25 OF NINTH SCHEDULE TO THE VAT ACT - CUSTOMS DUTY AND VAT EXEMPTED
2	40V25	DIRECT IMPORT OF GOODS, INCLUDING PLANT, MACHINERY AND EQUIPMENT (EXCLUDING OFFICE EQUIPMENT, FURNITURE AND VEHICLES), AS PER ITEM 25 OF NINTH SCHEDULE OF THE VAT ACT - VAT EXEMPTED
3	47V25	EX-WAREHOUSING OF GOODS, INCLUDING PLANT, MACHINERY AND EQUIPMENT (EXCLUDING OFFICE EQUIPMENT, FURNITURE AND VEHICLES), AS PER ITEM 25 OF NINTH SCHEDULE OF THE VAT ACT - VAT EXEMPTED
4	49V25	IMPORT OF GOODS FROM FREEPORT, INCLUDING PLANT, MACHINERY AND EQUIPMENT (EXCLUDING OFFICE EQUIPMENT, FURNITURE AND VEHICLES), AS PER ITEM 25 OF NINTH SCHEDULE TO THE VAT ACT - VAT EXEMPTED
5	40V26	DIRECT IMPORT OF GOODS FOR THE CONSTRUCTION OF A PURPOSE-BUILT BUILDING FOR LEASE FOR THE ACTIVITY LISTED IN THE INVESTMENT CERTIFICATE, AS PER ITEM 26 OF NINTH SCHEDULE TO THE VAT ACT - VAT EXEMPTED
6	47V26	EX-WAREHOUSING OF GOODS FOR THE CONSTRUCTION OF A PURPOSE-BUILT BUILDING FOR LEASE FOR THE ACTIVITY LISTED IN THE INVESTMENT CERTIFICATE, AS PER ITEM 26 OF NINTH SCHEDULE TO THE VAT ACT - VAT EXEMPTED
7	49V26	IMPORT OF GOODS CERTIFICATE FROM FREEPORT FOR THE CONSTRUCTION OF A PURPOSE-BUILT BUILDING FOR LEASE FOR THE ACTIVITY LISTED IN THE INVESTMENT , AS PER ITEM 26 OF NINTH SCHEDULE TO THE VAT ACT - VAT

		EXEMPTED
8	40H27	DIRECT IMPORT OF GOODS, INCLUDING PLANT, MACHINERY AND EQUIPMENT (EXCLUDING OFFICE EQUIPMENT, FURNITURE AND VEHICLES) AND INFORMATION TECHNOLOGY SYSTEM AND INFORMATION RELATED MATERIALS AND EQUIPMENT FOR THE PURPOSE OF ONLINE EDUCATION, AS PER ITEM 27(a) OF NINTH SCHEDULE TO THE VAT ACT - VAT EXEMPTED
9	47H27	EX-WAREHOUSING OF GOODS, INCLUDING PLANT, MACHINERY AND EQUIPMENT (EXCLUDING OFFICE EQUIPMENT, FURNITURE AND VEHICLES) AND INFORMATION TECHNOLOGY SYSTEM AND INFORMATION RELATED MATERIALS AND EQUIPMENT FOR THE PURPOSE OF ONLINE EDUCATION, AS PER ITEM 27(a) OF NINTH SCHEDULE TO THE VAT ACT - VAT EXEMPTED
10	49H27	IMPORT OF GOODS FROM FREEPORT, INCLUDING PLANT, MACHINERY AND EQUIPMENT (EXCLUDING OFFICE EQUIPMENT, FURNITURE AND VEHICLES) AND INFORMATION TECHNOLOGY SYSTEM AND INFORMATION RELATED MATERIALS AND EQUIPMENT FOR THE PURPOSE OF ONLINE EDUCATION, AS PER ITEM 27(a) OF NINTH SCHEDULE TO THE VAT ACT - VAT EXEMPTED
11	40L27	DIRECT IMPORT OF GOODS FOR THE CONSTRUCTION OF A PURPOSE-BUILT BUILDING <u>FOR LEASE</u> FOR THE PROVISION OF TERTIARY EDUCATION, AS PER ITEM 27(b) OF NINTH SCHEDULE TO THE VAT ACT - VAT EXEMPTED
12	47L27	EX-WAREHOUSING OF GOODS FOR THE CONSTRUCTION OF A PURPOSE-BUILT BUILDING <u>FOR LEASE</u> FOR THE PROVISION OF TERTIARY EDUCATION, AS PER ITEM 27(b) OF NINTH SCHEDULE TO THE VAT ACT - VAT EXEMPTED
13	49L27	IMPORT OF GOODS FROM FREEPORT FOR THE CONSTRUCTION OF A PURPOSE-BUILT BUILDING <u>FOR LEASE</u> FOR THE PROVISION OF TERTIARY EDUCATION, AS PER ITEM 27(b) OF NINTH SCHEDULE TO THE VAT ACT - VAT EXEMPTED

THE AMENDMENTS TO THE CPCs AT PARAGRAPH (2) AND THE NEW CPCs CREATED AT PARAGRAPH (3), SHALL COME INTO OPERATION ON **01 SEPTEMBER 2021**.

FOR FURTHER INFORMATION AND ASSISTANCE, YOU MAY CONTACT TEAM LEADER MR. R. DHOOWOAH (EXEMPTION UNIT) ON 202 0500 (EXT 7260).

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

MRA CUSTOMS

30 AUGUST 2021