



CUSTOMS DEPARTMENT

NOTICE TO DECLARANTS/IMPORTERS

CPCs FOR CLEARANCE OF SECOND-HAND MOTOR CARS FALLING UNDER REGULATION 4 OF GN No. 135 OF 2021

FURTHER TO NOTICE ISSUED ON 4 JUNE 2021 AND THE GAZETTING OF EXCISE (AMENDMENT OF SCHEDULE) (NO.4) REGULATIONS 2021 (GN NO. 135 OF 2021), DECLARANTS AND IMPORTERS ARE HEREBY INFORMED THAT THE CUSTOMS PROCEDURE CODES (CPCs) 40ENZ, 47ENZ, 49ENZ, 40ENP, 47ENP AND 49ENP ARE BEING AMENDED AS PER THE TABLE BELOW -

S/N	CPC	DESCRIPTION
1	40ENZ	DIRECT IMPORT FOR HOME CONSUMPTION OF SECOND-HAND MOTOR CARS SPECIFIED IN REGULATION 4(a) and (b) of GN 135 of 2021, WHICH WOULD HAVE BEEN CLASSIFIED UNDER HS CODE 8703.80.91 PRIOR TO 31 MARCH 2021, WITH IMPORT PERMIT ISSUED BEFORE 19 MARCH 2021– EXCISE DUTY AT THE RATE OF 0%
2	47ENZ	IMPORT FOR HOME CONSUMPTION OF SECOND-HAND MOTOR CARS SPECIFIED IN REGULATION 4(a) and (b) of GN 135 of 2021, WHICH WOULD HAVE BEEN CLASSIFIED UNDER HS CODE 8703.80.91 PRIOR TO 31 MARCH 2021, FROM BONDED WAREHOUSE WITH IMPORT PERMIT ISSUED BEFORE 19 MARCH 2021 – EXCISE DUTY AT THE RATE OF 0%.
3	49ENZ	IMPORT OF SECOND-HAND MOTOR CARS SPECIFIED IN REGULATION 4(a) and (b) of GN 135 of 2021, WHICH WOULD HAVE BEEN CLASSIFIED UNDER HS CODE 8703.80.91 PRIOR TO 31 MARCH 2021, FROM FREEPORT FOR HOME CONSUMPTION WITH IMPORT PERMIT ISSUED BEFORE 19 MARCH 2021- EXCISE DUTY AT THE RATE OF 0% .
4	40ENP	DIRECT IMPORT FOR HOME CONSUMPTION OF SECOND-HAND MOTOR CARS SPECIFIED IN REGULATION 4(a) and (b) of GN 135 of 2021, WHICH WOULD HAVE BEEN UNDER HS CODE 8703.80.92 PRIOR TO 31 MARCH 2021, WITH IMPORT PERMIT ISSUED BEFORE 19 MARCH 2021– EXCISE DUTY AT THE RATE OF 15%.
5	47ENP	IMPORT FOR HOME CONSUMPTION OF SECOND-HAND MOTOR CARS SPECIFIED IN REGULATION 4(a) and (b) of GN 135 of 2021, WHICH WOULD HAVE BEEN CLASSIFIED UNDER HS CODE 8703.80.92 PRIOR TO 31 MARCH 2021, FROM BONDED WAREHOUSE WITH IMPORT PERMIT ISSUED BEFORE 19 MARCH 2021 – EXCISE DUTY AT THE RATE OF 15%.

6	49ENP	IMPORT OF SECOND-HAND MOTOR CARS SPECIFIED IN REGULATION 4(a) and (b) of GN 135 of 2021, WHICH WOULD HAVE BEEN CLASSIFIED UNDER HS CODE 8703.80.92 PRIOR TO 31 MARCH 2021, FROM FREEPORT FOR HOME CONSUMPTION WITH IMPORT PERMIT ISSUED BEFORE 19 MARCH 2021- EXCISE DUTY AT THE RATE OF 15%.
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THIS MEASURE SHALL BE DEEMED TO HAVE COME INTO OPERATION ON 31 MARCH 2021.

FOR EASE OF REFERENCE, REGULATION 4 OF EXCISE (AMENDMENT OF SCHEDULE) (NO.4) REGULATIONS 2021 (GN NO. 135 OF 2021) IS ANNEXED.

MRA CUSTOMS

23 JUNE 2021