

CONCESSION ON MOTOR VEHICLES

ECONOMIC OPERATORS ARE HEREBY INFORMED THAT THE UNDER-MENTIONED CUSTOMS DUTY CONCESSION ON BUSES AND EXCISE DUTY CONCESSION ON MOTOR VEHICLES SHALL BE EXTENDED UP TO **30 JUNE 2024** –

(1) (a) CUSTOMS DUTY CONCESSION ON BUS

BUS, AS PER **ITEM B2** OF SUB-PART B OF PART IIA OF THE FIRST SCHEDULE TO THE CUSTOMS TARIFF ACT AS PER ANNEX I.

(b) EXCISE DUTY CONCESSION ON MOTOR VEHICLE

(i) MOTOR CAR WITH AN ENGINE CAPACITY NOT EXCEEDING 1,000 C.C., AS PER **ITEM 3** OF SUB-PART B OF PART IA OF THE FIRST SCHEDULE TO THE EXCISE ACT AS PER ANNEX I;

(ii) (A) MOTOR CAR WITH AN ENGINE CAPACITY EXCEEDING 1,000 C.C.;
(B) DOUBLE SPACE CABIN VEHICLE;
(C) SINGLE SPACE CABIN VEHICLE; OR
(D) VAN,

AS PER **ITEM 4** OF SUB-PART B OF PART IA OF THE FIRST SCHEDULE TO THE EXCISE ACT AS PER ANNEX I.

(2) THE FOLLOWING CUSTOMS PROCEDURE CODES (CPCs) SHALL BE USED FOR THE PROPER IMPLEMENTATION OF–

(a) (i) ITEM B2 OF SUB-PART B OF PART IIA OF THE FIRST SCHEDULE TO THE CUSTOMS TARIFF ACT, FOR THE PROCESSING OF BILLS OF ENTRY FOR THE CLEARANCE OF -

(A) **NEW BUS ONLY** - CPCs 40CN2, 47CN2 AND 49CN2

(B) **SECOND-HAND BUSES ONLY** - CPCs 40CB2, 47CB2 AND 49CB2

- (ii) ITEM 3 OF SUB-PART B OF PART IA OF THE FIRST SCHEDULE TO THE EXCISE ACT, FOR THE PROCESSING OF BILLS OF ENTRY FOR THE CLEARANCE OF –
 - (A) **NEW MOTOR CARS ONLY** - CPCs 40EN3, 47EN3 AND 49EN3
 - (B) **SECOND HAND MOTOR CARS ONLY** - CPCs 40EB3, 47EB3 AND 49EB3

- (iii) ITEM 4 OF SUB-PART B OF PART IA OF THE FIRST SCHEDULE TO THE EXCISE ACT, FOR THE PROCESSING OF BILLS OF ENTRY FOR THE CLEARANCE OF –
 - (A) **NEW MOTOR VEHICLES ONLY, EXCEPT FOR NEW MOTOR VEHICLES FALLING UNDER HS CODES 8704.21.59 AND 8704.31.59.** - CPCs 40EN4, 47EN4 AND 49EN4
 - (B) **SECOND HAND MOTOR VEHICLES ONLY** - CPCs 40EB4, 47EB4 AND 49EB4

IT IS TO BE NOTED THAT THE FOLLOWING HS CODES 8704.21.59 AND 8704.31.59 WHICH COMPRISE BOTH NEW AND SECOND HAND MOTOR VEHICLES (CHASSIS FITTED WITH CABIN AND ENGINE) SHALL BE CLEARED UNDER CPCs 40EB4, 47EB4 AND 49EB4.

FOR FURTHER INFORMATION AND ASSISTANCE YOU MAY CONTACT MOTOR VEHICLE UNIT ON 202 0500 EXT. 7070 OR 7073.