



CUSTOMS DEPARTMENT

## NOTICE TO ECONOMIC OPERATORS

### CONCESSIONS ON MOTOR VEHICLES

ECONOMIC OPERATORS ARE HEREBY INFORMED THAT AS FROM 5 APRIL 2021, THE UNDER-MENTIONED NEW CONCESSIONS ON MOTOR VEHICLES WILL BE IMPLEMENTED:

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.

(b) EXCISE DUTY CONCESSION ON MOTOR VEHICLE

(i) MOTOR CAR, INCLUDING ONE HAVING BOTH INTERNAL COMBUSTION ENGINE AND ELECTRIC MOTOR, 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;

(ii) (A) THE MOTOR CAR, INCLUDING ONE HAVING BOTH INTERNAL COMBUSTION ENGINE AND ELECTRIC MOTOR, WITH AN ENGINE CAPACITY EXCEEDING 1,000 C.C.;

(B) DOUBLE SPACE CABIN VEHICLE;

(C) SINGLE SPACE CABIN VEHICLE;

(D) THE ELECTRIC VEHICLE; OR

(E) VAN,

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

2. THE AMENDMENTS MADE TO THE CUSTOMS TARIFF ACT AND EXCISE ACT TO CATER FOR THE CONCESSIONS ARE AS PER ANNEX I.

3. FOR THE PROPER IMPLEMENTATION OF –

- (A) ITEM B2 OF SUB-PART B OF PART IIA OF THE FIRST SCHEDULE TO THE CUSTOMS TARIFF ACT; AND
- (B) ITEMS 3 AND 4 OF SUB-PART B OF PART IA OF THE FIRST SCHEDULE TO THE EXCISE ACT,

THE UNDER-MENTIONED NEW CUSTOMS PROCEDURE CODES (CPCS) HAVE BEEN CREATED AS PER TABLE BELOW:

**Table**

<b>S/N</b>	<b>CPC</b>	<b>DESCRIPTION</b>
<b>1</b>	40CB2	DIRECT IMPORTATION OF BUSES UNDER ITEM B2 OF SUB-PART B OF PART IIA TO THE FIRST SCHEDULE OF CTA.
<b>2</b>	47CB2	EX-WAREHOUSING OF BUSES UNDER ITEM B2 OF SUB-PART B OF PART IIA TO THE FIRST SCHEDULE OF CTA.
<b>3</b>	49CB2	IMPORT FROM FREEPORT OF BUSES UNDER ITEM B2 OF SUB-PART B OF PART IIA TO THE FIRST SCHEDULE OF CTA.
<b>4</b>	40EB3	DIRECT IMPORTATION OF MOTOR CAR UNDER ITEM 3 OF SUB-PART B OF PART IA TO THE FIRST SCHEDULE OF EXCISE ACT.
<b>5</b>	47EB3	EX-WAREHOUSING OF MOTOR CAR UNDER ITEM 3 OF SUB-PART B OF PART IA TO THE FIRST SCHEDULE OF EXCISE ACT.
<b>6</b>	49EB3	IMPORT FROM FREEPORT OF MOTOR CAR UNDER ITEM 3 OF SUB-PART B OF PART IA TO THE FIRST SCHEDULE OF EXCISE ACT.
<b>7</b>	40EB4	DIRECT IMPORTATION OF MOTOR VEHICLES UNDER ITEM 4 OF SUB-PART B OF PART IA TO THE FIRST SCHEDULE OF EXCISE ACT

<b>8</b>	47EB4	EX-WAREHOUSING OF MOTOR VEHICLES UNDER ITEM 4 OF SUB-PART B OF PART IA TO THE FIRST SCHEDULE OF EXCISE ACT
<b>9</b>	49EB4	IMPORT FROM FREEPORT OF MOTOR VEHICLES UNDER ITEM 4 OF SUB-PART B OF PART IA TO THE FIRST SCHEDULE OF EXCISE ACT

4. THE ABOVE MEASURES SHALL COME INTO OPERATION ON **5<sup>TH</sup> APRIL 2021 AND SHALL BE VALID UP TO 30<sup>TH</sup> JUNE 2021.**

FOR FURTHER INFORMATION AND ASSISTANCE YOU MAY CONTACT TEAM LEADER G.HASOWA ON 202 0500 EXT. 7070.

***YOU ARE KINDLY ADVISED TO LIAISE WITH MNS FOR UPDATE OF YOUR FRONT END SYSTEM WITH RESPECT TO PARAGRAPH 3.***

**MRA CUSTOMS**

**03 APRIL 2021**