

AMENDMENTS TO CUSTOMS LAWS

ECONOMIC OPERATORS ARE HEREBY INFORMED THAT -

- (1) PART I OF THE FIRST SCHEDULE TO THE CUSTOMS TARIFF ACT HAS BEEN AMENDED -
 - (A) BY DELETING THE H.S. CODES 1902.19.20, 3101.00.00, 3105.10.00, 9401.20.10 AND 9401.20.90;
 - (B) BY INSERTING, IN THE APPROPRIATE NUMERICAL ORDER, THE H.S. CODES SPECIFIED IN **ANNEX I**;

KINDLY NOTE **ANNEX I** IS IN THE FORMAT OF THE INTEGRATED TARIFF.

THIS MEASURE SHALL BE DEEMED TO HAVE COME INTO OPERATION ON 13 JUNE 2026

- (2) NEW CUSTOMS PROCEDURE CODES (CPCs) HAVE BEEN CREATED FOR THE PROCESSING OF BILL OF ENTRY WITH RESPECT TO EXCISE DUTY CONCESSION UNDER ITEM 20A OF SUB-PART B OF PART IA OF THE FIRST SCHEDULE TO THE EXCISE ACT, AS PER TABLE BELOW:

S/N	CPC	DESCRIPTION
1	4020A	DIRECT IMPORTATION OF MOTOR VEHICLE UNDER ITEM 20A OF SUB-PART B OF PART IA TO THE FIRST SCHEDULE OF EXCISE ACT
2	4720A	EX-WAREHOUSING OF MOTOR VEHICLE UNDER ITEM 20A OF SUB-PART B OF PART IA TO THE FIRST SCHEDULE OF EXCISE ACT

THIS MEASURE SHALL BE DEEMED TO HAVE COME INTO OPERATION ON 1 **JANUARY 2026**.

- (3) THE FOLLOWING CUSTOMS PROCEDURE CODES (CPCs) HAVE BEEN DEACTIVATED -
 - (a) 40IFC, 47IFC AND 49IFC;
 - (b) 40B24 AND 47B24;

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

FOR FURTHER INFORMATION AND ASSISTANCE WITH RESPECT TO THE MEASURES UNDER PARAGRAPHS (2) and (3), YOU MAY CONTACT THE MOTOR VEHICLE CORRIDOR ON 202 0500 (EXT 7070 OR 7073).