



**CUSTOMS DEPARTMENT**

**NOTICE TO ECONOMIC OPERATORS**

**IMPLEMENTATION OF AMENDMENTS TO CUSTOMS LAWS**

ECONOMIC OPERATORS ARE HEREBY INFORMED THAT –

- (1) REGULATIONS 3(a)(iii) and (iv) OF THE CUSTOMS TARIFF (AMENDMENT OF SCHEDULE) (NO.5) REGULATIONS 2021 (**G.N. NO. 212 OF 2021**) HAVE AMENDED PART I OF THE FIRST SCHEDULE TO THE CUSTOMS TARIFF ACT –
  - (A) BY DELETING H.S. CODES 8702.40.91 AND 8702.40.99 AND THEIR CORRESPONDING ENTRIES;
  - (B) BY INSERTING, IN THE APPROPRIATE NUMERICAL ORDER, THE H.S. CODES AND THEIR CORRESPONDING ENTRIES SET OUT IN **ANNEX I**;

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

**THIS MEASURE SHALL COME INTO OPERATION ON 15 SEPTEMBER 2021.**

- (2) REGULATION 3 OF THE EXCISE (AMENDMENT OF SCHEDULE) (NO.6) REGULATIONS 2021 (**G.N. NO. 232 OF 2021**) HAS AMENDED SUB-PART A OF PART IA OF THE FIRST SCHEDULE TO THE EXCISE ACT BY DELETING ITEM 8 AND ITS CORRESPONDING ENTRIES AND REPLACING IT BY NEW ITEM 8 AND ITS CORRESPONDING ENTRIES SET OUT IN **ANNEX II**.

FOR THE PROPER IMPLEMENTATION OF THIS MEASURE -

- (A) CUSTOMS PROCEDURE CODES (CPCS), 40X08, 47X08 AND 70X08, SHALL BE AMENDED AS PER TABLE 1 BELOW:

**TABLE 1**

<b>S/N</b>	<b>CPC</b>	<b>DESCRIPTION</b>
1	40X08	DIRECT IMPORT OF MOTOR VEHICLE AS PER ITEM 8 OF SUB-PART A OF PART IA OF THE FIRST SCHEDULE TO THE EXCISE ACT – <b>EXCISE DUTY PAYABLE AS PER COLUMN 4 OF THE CONCESSION</b>
2	47X08	EX-WAREHOUSING OF MOTOR VEHICLE AS PER ITEM 8 OF SUB-PART A OF PART IA OF THE FIRST SCHEDULE TO THE EXCISE ACT – <b>EXCISE DUTY PAYABLE AS PER COLUMN 4 OF THE CONCESSION</b>
3	70X08	WAREHOUSING OF MOTOR VEHICLE AS PER <b>ITEM 8 OF SUB-PART A OF PART IA OF THE FIRST SCHEDULE TO THE EXCISE ACT</b>

(B) NEW CPC IS BEING CREATED AS PER TABLE 2:

**TABLE 2**

<b>S/N</b>	<b>CPC</b>	<b>DESCRIPTION</b>
1	49X08	IMPORT FROM FREEPORT OF MOTOR VEHICLE AS PER ITEM 8 OF SUB-PART A OF PART IA OF THE FIRST SCHEDULE TO THE EXCISE ACT – <b>EXCISE DUTY PAYABLE AS PER COLUMN 4 OF THE CONCESSION</b>

THE AMENDMENTS TO THE CPCs AT PARAGRAPH (A) AND THE NEW CPCs CREATED AT PARAGRAPH (B) SHALL COME INTO OPERATION ON **15 SEPTEMBER 2021**.

COPIES OF **G.N. NO. 212 OF 2021** AND **G.N. NO. 232 OF 2021** ARE HEREBY ANNEXED.

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

**MRA CUSTOMS**  
**13 SEPTEMBER 2021**