



NOTICE TO DECLARANTS/IMPORTERS

DECLARANTS AND IMPORTERS ARE HEREBY INFORMED THAT NEW CUSTOMS PROCEDURE CODES (CPCs) HAVE BEEN CREATED/AMENDED FOR THE IMPLEMENTATION OF CUSTOMS DUTY EXEMPTION E97, E98, E99 AND E100 UNDER PART II OF THE FIRST SCHEDULE TO THE CUSTOMS TARIFF ACT AS PER TABLE BELOW. THESE CPCs SHALL BE DEEMED TO HAVE COME INTO EFFECT AS FROM 30 JUNE 2016.

S/N	CPC	DESCRIPTION
1	40E97	DIRECT IMPORT OF GOODS AS PER EXEMPTION E97 OF PART II OF 1 st SCHEDULE TO CTA; VAT APPLICABLE
2	47E97	EXWHSE OF GOODS AS PER EXEMPTION E97 OF PART II OF 1 st SCHEDULE TO CTA; VAT APPLICABLE
3	40E98	DIRECT IMPORT OF MATERIALS AND EQUIPMENT AS PER EXEMPTION E98 OF PART II OF 1 st SCHEDULE TO CTA; VAT EXEMPT
4	47E98	EXWHSE OF MATERIALS AND EQUIPMENT AS PER EXEMPTION E98 OF PART II OF 1 st SCHEDULE TO CTA; VAT EXEMPT
5	40E99	DIRECT IMPORT OF PLANT, MACHINERY & EQUIPMENT AS PER EXEMPTION E99 OF PART II OF 1 st SCHEDULE TO CTA; VAT EXEMPT
6	47E99	EXWHSE OF PLANT, MACHINERY & EQUIPMENT AS PER EXEMPTION E99 OF PART II OF 1 st SCHEDULE TO CTA; VAT EXEMPT
7	40100	DIRECT IMPORT OF PLANT, EQUIPMENT & MATERIALS AS PER EXEMPTION E100 OF PART II OF 1 st SCHEDULE TO CTA; VAT APPLICABLE
8	47100	EXWHSE OF PLANT, EQUIPMENT & MATERIALS AS PER EXEMPTION E100 OF PART II OF 1 st SCHEDULE TO CTA; VAT APPLICABLE

YOU ARE ADVISED TO LIAISE WITH MNS FOR UPDATE OF YOUR FRONT END SYSTEM.

**MRA CUSTOMS DEPT
07 JULY 2016**