

EXEMPTION OF EXCISE DUTY ON IMPORTATION OF MOTOR CARS - RELIGIOUS FEDERATION

ECONOMIC OPERATORS ARE HEREBY INFORMED THAT –

- (1) THAT SUB-PART A OF PART IA OF THE FIRST SCHEDULE TO THE EXCISE ACT, IS BEING AMENDED BY DELETING ITEM 23 AND REPLACING IT BY THE UNDERMENTIONED NEW ITEM –

Item No.	BODIES, ORGANISATIONS OR PERSONS	DESCRIPTION OF GOODS AND CONDITIONS	RATE OF EXCISE DUTY
23	A religious federation	Three (3) motor cars of an engine capacity not exceeding 1,450 c.c, once in every 5 years. Where the Director-General is satisfied that any of the 3 motor cars is damaged in an accident and is a total loss, he may grant concession for a replacement car on only one occasion.	0%

THIS MEASURE SHALL BE DEEMED TO HAVE COME INTO OPERATION ON **06 MARCH 2024**.

- (2) FOR THE PROPER IMPLEMENTATION OF THE ABOVE MEASURE, CUSTOMS PROCEDURE CODES (CPCS) 40X23 AND 47X23, HAVE BEEN AMENDED AS PER TABLE BELOW -

S/N	CPC	DESCRIPTION
1	40X23	DIRECT IMPORTATION OF MOTOR CAR UNDER ITEM 23 OF SUB-PART A OF PART IA OF THE FIRST SCHEDULE TO THE EXCISE ACT - EXCISE DUTY EXEMPTED
2	47X23	EX-WAREHOUSING OF MOTOR CAR UNDER ITEM 23 OF SUB-PART A OF PART IA OF THE FIRST SCHEDULE TO THE EXCISE ACT - EXCISE DUTY EXEMPTED

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