

IMPLEMENTATION OF THE FINANCE (MISCELLANEOUS PROVISIONS) ACT 2023

FURTHER TO THE GAZETTING OF THE FINANCE (MISCELLANEOUS PROVISIONS) ACT 2023 (ACT NO. 12 of 2023), ECONOMIC OPERATORS ARE HEREBY INFORMED OF THE FOLLOWING MEASURES –

(1) **EXEMPTION TO A NON-GOVERNMENTAL ORGANISATION REGISTERED WITH THE NATIONAL SOCIAL INCLUSION FOUNDATION (NSIF)**

- (A) NEW **ITEM E 114** HAS BEEN INTRODUCED IN **PART II OF THE FIRST SCHEDULE TO THE CUSTOMS TARIFF ACT** TO CATER FOR CUSTOMS DUTY EXEMPTION ON ONE MOTOR VEHICLE APPROVED BY THE NATIONAL SOCIAL INCLUSION FOUNDATION (NSIF) TO A NON-GOVERNMENTAL ORGANISATION (NGO) REGISTERED WITH THE NSIF.
- (B) NEW **ITEM 96** HAS ALSO BEEN INTRODUCED IN **SUB-PART A OF PART IA OF THE FIRST SCHEDULE TO THE EXCISE ACT** TO CATER FOR EXCISE DUTY EXEMPTION ON THE UNDER-MENTIONED MOTOR VEHICLES APPROVED BY THE NATIONAL SOCIAL INCLUSION FOUNDATION (NSIF) TO A NON-GOVERNMENTAL ORGANISATION (NGO) REGISTERED WITH THE NSIF:
- (a) *ONE MOTOR CAR OF AN ENGINE CAPACITY NOT EXCEEDING 1,600 C.C.;*
 - (b) *ONE DOUBLE SPACE CABIN VEHICLE;*
 - (c) *ONE SINGLE SPACE CABIN VEHICLE; OR*
 - (d) *ONE VAN*

FOR THE PROPER IMPLEMENTATION OF THE ABOVE MEASURES, THE FOLLOWING CUSTOMS PROCEDURE CODES (CPCs) HAVE BEEN CREATED AS PER TABLE 1 BELOW:

NOTICE TO ECONOMIC OPERATORS

TABLE 1

SN	CPC	DESCRIPTION
1	40IFC	DIRECT IMPORT OF A MOTOR VEHICLE BY AN NGO REGISTERED WITH THE NATIONAL SOCIAL INCLUSION FOUNDATION UNDER ITEM E114 OF PART II OF THE FIRST SCHEDULE TO CTA – CUSTOMS DUTY EXEMPTED
2	47IFC	EX-WAREHOUSING OF A MOTOR VEHICLE BY AN NGO REGISTERED WITH THE NATIONAL SOCIAL INCLUSION FOUNDATION UNDER ITEM E114 OF PART II OF THE FIRST SCHEDULE TO CTA – CUSTOMS DUTY EXEMPTED
3	49IFC	IMPORT FROM FREEPORT OF A MOTOR VEHICLE BY AN NGO REGISTERED WITH THE NATIONAL SOCIAL INCLUSION FOUNDATION UNDER ITEM E114 OF PART II OF THE FIRST SCHEDULE TO CTA – CUSTOMS DUTY EXEMPTED
4	40IFE	DIRECT IMPORT OF A MOTOR VEHICLE BY AN NGO REGISTERED WITH THE NATIONAL SOCIAL INCLUSION FOUNDATION UNDER ITEM 96 OF SUB-PART A OF PART IA OF THE FIRST SCHEDULE TO EXCISE ACT – EXCISE DUTY EXEMPTED
5	47IFE	EX-WAREHOUSING OF A MOTOR VEHICLE BY AN NGO REGISTERED WITH THE NATIONAL SOCIAL INCLUSION FOUNDATION UNDER ITEM 96 OF SUB-PART A OF PART IA OF THE FIRST SCHEDULE TO EXCISE ACT – EXCISE DUTY EXEMPTED
6	49IFE	IMPORT FROM FREEPORT OF A MOTOR VEHICLE BY AN NGO REGISTERED WITH THE NATIONAL SOCIAL INCLUSION FOUNDATION UNDER ITEM 96 OF SUB-PART A OF PART IA OF THE FIRST SCHEDULE TO EXCISE ACT – EXCISE DUTY EXEMPTED

(2) AMENDMENTS TO THE NINTH SCHEDULE TO THE VALUE ADDED TAX ACT

- (A) AMENDMENTS HAVE BEEN MADE TO THE NINTH SCHEDULE TO THE VALUE ADDED TAX ACT IN ITEM 27 BY EXTENDING THE EXISTING VAT EXEMPTION TO PRIMARY AND SECONDARY EDUCATION.
- (B) FOR THE PROPER IMPLEMENTATION OF THE MEASURE UNDER PARAGRAPH (2)(A) -
 - (I) CUSTOMS PROCEDURE CODES (CPCs) **40H27**, **47H27** AND **49H27**, SHALL BE USED FOR ITEM 27(a) OF THE NINTH SCHEDULE TO THE VALUE ADDED TAX ACT;
 - (II) CUSTOMS PROCEDURE CODES (CPCs) **40L27**, **47L27** AND **49L27**, SHALL BE USED FOR ITEM 27(b) OF THE NINTH SCHEDULE TO THE VALUE ADDED TAX ACT.

*THESE MEASURES SHALL BE DEEMED TO HAVE COME INTO OPERATION ON **20 JULY 2023**.*

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