

## EXEMPTION OF EXCISE DUTY ON MOTOR CAR – INSTITUTE FOR JUDICIAL AND LEGAL STUDIES

ECONOMIC OPERATORS ARE HEREBY INFORMED THAT –

- (1) SUB-PART A OF PART IA OF THE FIRST SCHEDULE TO THE EXCISE ACT IS BEING AMENDED TO PROVIDE FOR 100% EXCISE DUTY EXEMPTION ON MOTOR CAR UP TO 2,000 C.C. TO THE DIRECTOR OF THE INSTITUTE FOR JUDICIAL AND LEGAL STUDIES, ONCE IN EVERY FIVE YEARS.

THIS MEASURE SHALL BE DEEMED TO HAVE COME INTO OPERATION ON **22 DECEMBER 2025**.

- (2) FOR THE PROPER IMPLEMENTATION OF THE ABOVE MEASURE, CUSTOMS PROCEDURE CODES (CPCs) HAVE BEEN CREATED AS PER TABLE BELOW -

S/N	CPC	DESCRIPTION
1	40IJS	DIRECT IMPORTATION OF MOTOR CAR BY THE DIRECTOR OF THE INSTITUTE FOR JUDICIAL AND LEGAL STUDIES - <b>EXCISE DUTY EXEMPTED</b>
2	47IJS	EX-WAREHOUSING OF MOTOR CAR BY THE DIRECTOR OF THE INSTITUTE FOR JUDICIAL AND LEGAL STUDIES - <b>EXCISE DUTY EXEMPTED</b>

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