

CONCESSION ON MOTOR VEHICLES

ECONOMIC OPERATORS ARE HEREBY INFORMED THAT THE UNDER-MENTIONED CUSTOMS DUTY CONCESSION ON BUSES AND EXCISE DUTY CONCESSION ON MOTOR VEHICLES SHALL BE IMPLEMENTED WITH EFFECT AS FROM **1 JULY 2022** –

(1) (a) CUSTOMS DUTY CONCESSION ON BUS

BUS, AS PER ITEM B2 OF SUB-PART B OF PART IIA OF THE FIRST SCHEDULE TO THE CUSTOMS TARIFF ACT.

(b) EXCISE DUTY CONCESSION ON MOTOR VEHICLE

(i) MOTOR CAR WITH AN ENGINE CAPACITY NOT EXCEEDING 1,000 C.C., AS PER ITEM 3 OF SUB-PART B OF PART IA OF THE FIRST SCHEDULE TO THE EXCISE ACT;

(ii) (A) MOTOR CAR WITH AN ENGINE CAPACITY EXCEEDING 1,000 C.C.;
(B) DOUBLE SPACE CABIN VEHICLE;
(C) SINGLE SPACE CABIN VEHICLE; OR
(D) VAN,

AS PER ITEM 4 OF SUB-PART B OF PART IA OF THE FIRST SCHEDULE TO THE EXCISE ACT.

(2) THE AMENDMENTS MADE TO THE CUSTOMS TARIFF ACT AND EXCISE ACT TO CATER FOR THE CONCESSIONS ARE AS PER **ANNEX I**.

(3) THE FOLLOWING CUSTOMS PROCEDURE CODES (CPCs) SHALL BE USED FOR THE PROPER IMPLEMENTATION OF–

(a) (i) ITEM B2 OF SUB-PART B OF PART IIA OF THE FIRST SCHEDULE TO THE CUSTOMS TARIFF ACT, FOR THE PROCESSING OF BILLS OF ENTRY FOR THE CLEARANCE OF -

- (A) **NEW BUS ONLY** - CPCs 40CN2, 47CN2 AND 49CN2
- (B) **SECOND-HAND BUSES ONLY** - CPCs 40CB2, 47CB2 AND 49CB2

(ii) ITEM 3 OF SUB-PART B OF PART IA OF THE FIRST SCHEDULE TO THE EXCISE ACT, FOR THE PROCESSING OF BILLS OF ENTRY FOR THE CLEARANCE OF –

- (A) **NEW MOTOR CARS ONLY** - CPCs 40EN3, 47EN3 AND 49EN3
- (B) **SECOND HAND MOTOR CARS ONLY** - CPCs 40EB3, 47EB3 AND 49EB3

(iii) ITEM 4 OF SUB-PART B OF PART IA OF THE FIRST SCHEDULE TO THE EXCISE ACT, FOR THE PROCESSING OF BILLS OF ENTRY FOR THE CLEARANCE OF –

- (A) **NEW MOTOR VEHICLES ONLY, EXCEPT FOR NEW MOTOR VEHICLES FALLING UNDER HS CODES 8704.21.59 AND 8704.31.59.** - CPCs 40EN4, 47EN4 AND 49EN4
- (B) **SECOND HAND MOTOR VEHICLES ONLY** - CPCs 40EB4, 47EB4 AND 49EB4

IT IS TO BE NOTED THAT THE FOLLOWING HS CODES 8704.21.59 AND 8704.31.59 WHICH COMPRISE BOTH NEW AND SECOND HAND MOTOR VEHICLES (CHASSIS FITTED WITH CABIN AND ENGINE) SHALL BE CLEARED UNDER CPCs 40EB4, 47EB4 AND 49EB4.

- (4) THE ABOVE MEASURES SHALL BE DEEMED TO HAVE COME INTO EFFECT ON **1 JULY 2022** AND SHALL BE VALID UP TO **30 JUNE 2023**. CONSEQUENTLY, NOTICES ISSUED ON 21 JUNE 2022 AND 15 JULY 2022 ARE REPEALED.

- (5) ANY PURCHASER WHO HAS CLEARED A BUS OR A MOTOR VEHICLE UNDER THE ABOVE CPCs AS FROM 1 JULY 2022, AS PER NOTICE OF 21 JUNE 2022, IS ENTITLED TO A REFUND OF DUTY, EXCISE DUTY AND TAXES, AS APPLICABLE, AND HE MAY MAKE A WRITTEN APPLICATION FOR REFUND TO THE DIRECTOR-GENERAL.**

THE APPLICATION SHALL BE ACCOMPANIED BY:

- (A) COPY OF NATIONAL IDENTITY CARD (NIC) / PASSPORT;*
 - (B) COPY OF SALE CONTRACT FOR PURCHASE OF BUS OR MOTOR VEHICLE DULY REGISTERED WITH THE REGISTRAR-GENERAL'S DEPARTMENT;*
 - (C) BANK STATEMENT SHOWING ACCOUNT NUMBER AND NAME OF APPLICANT; AND*
 - (D) ANY OTHER DOCUMENT THAT MAY BE REQUIRED.*
- (6) MOTOR VEHICLE DEALERS ARE REQUESTED TO BRING PARAGRAPH (5) TO THE ATTENTION OF ANY PURCHASER WHO HAS CLEARED A BUS OR A MOTOR VEHICLE UNDER THE ABOVE CPCs AS FROM 1 JULY 2022, AS PER NOTICE OF 21 JUNE 2022.**

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

FOR FURTHER INFORMATION AND ASSISTANCE YOU MAY CONTACT MOTOR VEHICLE UNIT ON 202 0500 EXT. 7070 OR 7073.