

CUSTOMS PROCEDURE CODES (CPCs) FOR CUSTOMS DUTY CONCESSION ON NEW BUSES AND EXCISE DUTY CONCESSION ON NEW MOTOR VEHICLES

FURTHER TO NOTICE DATED 23 JUNE 2021 -

- (1) ECONOMIC OPERATORS ARE HEREBY INFORMED THAT, FOR THE EFFECTIVE AND EFFICIENT CLEARANCE OF **NEW BUSES** OR **NEW MOTOR VEHICLES** UNDER THE REBATE SCHEME, THE FOLLOWING NEW CPCs ARE BEING CREATED AS PER TABLE BELOW, **EXCEPT FOR NEW MOTOR VEHICLES FALLING UNDER HS CODES 8704.21.59, 8704.31.59, 8704.41.59, 8704.51.59, 8704.60.71 AND 8704.60.73:**

TABLE

S/N	CPC	DESCRIPTION
1	40CN2	DIRECT IMPORTATION OF NEW BUSES UNDER ITEM B2 OF SUB-PART B OF PART IIA TO THE FIRST SCHEDULE OF CTA.
2	47CN2	EX-WAREHOUSING OF NEW BUSES UNDER ITEM B2 OF SUB-PART B OF PART IIA TO THE FIRST SCHEDULE OF CTA.
3	49CN2	IMPORT FROM FREEPORT OF NEW BUSES UNDER ITEM B2 OF SUB-PART B OF PART IIA TO THE FIRST SCHEDULE OF CTA.
4	40EN3	DIRECT IMPORTATION OF NEW MOTOR CAR UNDER ITEM 3 OF SUB-PART B OF PART IA TO THE FIRST SCHEDULE OF EXCISE ACT.
5	47EN3	EX-WAREHOUSING OF NEW MOTOR CAR UNDER ITEM 3 OF SUB-PART B OF PART IA TO THE FIRST SCHEDULE OF EXCISE ACT.
6	49EN3	IMPORT FROM FREEPORT OF NEW MOTOR CAR UNDER ITEM 3 OF SUB-PART B OF PART IA TO THE FIRST SCHEDULE OF EXCISE ACT.
7	40EN4	DIRECT IMPORTATION OF NEW MOTOR VEHICLES UNDER ITEM 4 OF SUB-PART B OF PART IA TO THE FIRST SCHEDULE OF EXCISE ACT
8	47EN4	EX-WAREHOUSING OF NEW MOTOR VEHICLES UNDER ITEM 4 OF SUB-PART B OF PART IA TO THE FIRST SCHEDULE OF EXCISE ACT
9	49EN4	IMPORT FROM FREEPORT OF NEW MOTOR VEHICLES UNDER ITEM 4 OF SUB-PART B OF PART IA TO THE FIRST SCHEDULE OF EXCISE ACT

THE ABOVE CPCs SHALL COME INTO OPERATION AS FROM 9TH JUNE 2022 AND SHALL BE VALID UP TO 30 JUNE 2022.

- (2) CONSEQUENTLY, WITH THE COMING INTO OPERATION OF THE ABOVE CPCs,
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- (A) **CPCs 40CB2, 47CB2 AND 49CB2** SHALL BE USED FOR THE PROCESSING OF BILLS OF ENTRY FOR THE CLEARANCE OF **SECOND-HAND BUSES ONLY** UNDER ITEM B2 OF SUB-PART B OF PART IIA OF THE FIRST SCHEDULE TO THE CUSTOMS TARIFF ACT; AND
- (B) **CPCs 40EB3, 47EB3, 49EB3, 40EB4, 47EB4 AND 49EB4** SHALL BE USED FOR THE PROCESSING OF BILLS OF ENTRY FOR THE CLEARANCE OF **SECOND-HAND MOTOR VEHICLES ONLY** UNDER ITEMS 3 AND 4 OF SUB-PART B OF PART IA OF THE FIRST SCHEDULE TO THE EXCISE ACT.
- IT IS TO BE NOTED THAT THE FOLLOWING HS CODES 8704.21.59, 8704.31.59, 8704.41.59, 8704.51.59, 8704.60.71 AND 8704.60.73 WHICH COMPRISE OF BOTH NEW AND SECOND HAND MOTOR VEHICLES SHALL BE CLEARED UNDER THE CPCs AT PARAGRAPH (B).
- (3) KINDLY NOTE THAT THE DUTY CONCESSION UNDER ITEM B2 OF SUB-PART B OF PART IIA OF THE FIRST SCHEDULE TO THE CUSTOMS TARIFF ACT AND THE EXCISE DUTY CONCESSIONS UNDER ITEMS 3 AND 4 OF SUB-PART B OF PART IA OF THE FIRST SCHEDULE TO THE EXCISE ACT **SHALL BE VALID UP TO 30 JUNE 2022.**

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