

NOTICE TO ECONOMIC OPERATORS

CONCESSIONS ON MOTOR VEHICLES

ECONOMIC OPERATORS ARE HEREBY INFORMED THAT AS FROM 1 APRIL 2021, THE UNDER-MENTIONED NEW CONCESSIONS ON MOTOR VEHICLES WILL BE IMPLEMENTED:

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. BUT NOT EXCEEDING 1,600 C.C.;
- (B) A MOTOR CAR, WITH BOTH INTERNAL COMBUSTION ENGINE AND ELECTRIC MOTOR, WITH AN ENGINE CAPACITY EXCEEDING 1,600 C.C. BUT NOT EXCEEDING 2,000 C.C.;
- (C) DOUBLE SPACE CABIN VEHICLE;
- (D) SINGLE SPACE CABIN VEHICLE;
- (E) THE ELECTRIC VEHICLE; OR
- (F) 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. FOR THE PROPER IMPLEMENTATION OF THE ABOVE MEASURES, –
 - (a) **CUSTOMS PROCEDURE CODES (CPCs) 40CR2, 47CR2 AND 49CR2 SHALL BE USED FOR THE PROCESSING OF BILLS OF ENTRY FOR THE CLEARANCE OF BUSES UNDER ITEM B2 OF SUB-PART B OF PART IIA OF THE FIRST SCHEDULE TO THE CUSTOMS TARIFF ACT; AND**
 - (b) **CPCs 40ER3, 47ER3, 49ER3, 40ER4, 47ER4 AND 49ER4 SHALL BE USED FOR THE PROCESSING OF BILLS OF ENTRY FOR THE CLEARANCE OF MOTOR VEHICLES UNDER ITEMS 3 AND 4 OF SUB-PART B OF PART IA OF THE FIRST SCHEDULE TO THE EXCISE ACT.**
4. **THE ABOVE MEASURES SHALL COME INTO OPERATION ON 1ST APRIL 2021 AND SHALL BE VALID UP TO 30TH JUNE 2021.**

FOR FURTHER INFORMATION AND ASSISTANCE YOU MAY CONTACT TEAM LEADER G.HASOWA ON 202 0500 EXT. 7070.

MRA CUSTOMS

26 MARCH 2021