



NOTICE TO DECLARANTS/IMPORTERS

DECLARANTS AND IMPORTERS ARE HEREBY INFORMED THAT FOR THE PROPER IMPLEMENTATION OF GN 261 OF 2016 OF DUTY EXEMPTION UNDER PART II OF THE FIRST SCHEDULE TO THE CUSTOMS TARIFF ACT, THE FOLLOWING CUSTOMS PROCEDURE CODES (CPCs) -

(a) 40ET1 , 47ET1 and 49ET1 HAVE BEEN DEACTIVATED AND REPLACED BY THE NEWLY CREATED CPCs 40101, 47101 and 49101; AND

(b) IN THE UNDER-MENTIONED TABLE HAVE BEEN CREATED :

S/N	CPC	DESCRIPTION
1	40101	DIRECT IMPORT OF MATERIALS AND EQUIPMENT AS PER EXEMPTION E101 OF PART II OF FIRST SCHEDULE TO CTA; VAT PAYABLE
2	47101	EX-WAREHOUSING OF MATERIALS AND EQUIPMENT AS PER EXEMPTION E101 OF PART II OF FIRST SCHEDULE TO CTA; VAT PAYABLE
3	49101	IMPORT OF MATERIALS AND EQUIPMENT AS PER EXEMPTION E101 OF PART II OF FIRST SCHEDULE TO CTA FROM FREEPORT ; VAT PAYABLE
4	40102	DIRECT IMPORT OF PLANT,MACHINERY AND EQUIPMENT AS PER EXEMPTION E102 OF PART II OF FIRST SCHEDULE TO CTA; VAT EXEMPT

5	47102	EX-WAREHOUSING OF PLANT,MACHINERY AND EQUIPMENT AS PER EXEMPTION E102 OF PART II OF FIRST SCHEDULE TO CTA; VAT EXEMPT
6	49102	IMPORT OF PLANT,MACHINERY AND EQUIPMENT AS PER EXEMPTION E102 OF PART II OF FIRST SCHEDULE TO CTA FROM FREEPORT ; VAT EXEMPT
7	40103	DIRECT IMPORT OF ITEMS AS PER EXEMPTION E103 OF PART II OF FIRST SCHEDULE TO CTA; VAT ZERO RATE
8	47103	EX-WAREHOUSING OF ITEMS AS PER EXEMPTION E103 OF PART II OF FIRST SCHEDULE TO CTA; VAT ZERO RATE
9	49103	IMPORT OF ITEMS AS PER EXEMPTION E103 OF PART II OF FIRST SCHEDULE TO CTA FROM FREEPORT ; VAT ZERO RATE
10	40104	DIRECT IMPORT OF ITEMS AS PER EXEMPTION E104 OF PART II OF FIRST SCHEDULE TO CTA; VAT PAYABLE
11	47104	EX-WAREHOUSING OF ITEMS AS PER EXEMPTION E104 OF PART II OF FIRST SCHEDULE TO CTA; VAT PAYABLE
12	49104	IMPORT OF ITEMS AS PER EXEMPTION E104 OF PART II OF FIRST SCHEDULE TO CTA FROM FREEPORT ; VAT PAYABLE

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

MRA CUSTOMS DEPT

22 DECEMBER 2016