



NOTICE TO DECLARANTS/IMPORTERS

Declarants and importers are hereby informed that following the presentation of the 2016-2017 budget by the Minister of Finance and Economic Development on 29 July 2016, changes have been brought to:

- (a) Part I of the First Schedule to the Customs Tariff Act as per the First Resolution; and
- (b) Part I of the First Schedule to the Excise Act as per the Second Resolution.

As per part (b) of the Second Resolution, section 3C of the Excise Act relating to CO₂ levy or CO₂ rebate on motor cars shall be suspended, subject to the transitional provision specified in Part B of the Schedule to this Resolution, until the suspension is lifted, or other provisions relating thereto are made, by an Act of Parliament.

Part B of the Schedule to the Second Resolution makes provision for a transitional period as reproduced hereunder:

Section 3C of the Excise Act and the rates specified in Part I of the First Schedule to the Excise Act in force before 30 July 2016 shall continue to apply to a motor car –

- (a) in respect of which an application for an import permit has been made before 30 July 2016;*

(b) has been issued with an import permit before 30 July 2016;

(c) is shipped before 30 July 2016; or

(d) is placed in a bonded warehouse before 30 July 2016,

provided that the motor car is cleared from Customs on or before 31 October 2016.

For the purpose of implementation of Part B of the Schedule to Part (b) of the Second Resolution:

1. All motor cars which are not entitled to concessions and exemptions under the Customs laws shall be declared under CPCs 40MIS or 47MIS as the case maybe; and
2. All motor cars on which concessions or exemptions have been claimed under the Customs laws shall be declared under their respective CPCs.

It is to be noted that all the CPCs under paragraphs 1 and 2 are modifiable.

Declarants/Importers are informed to modify their declarations accordingly to reflect the correct rates of duty, excise duty and taxes

Copy of the First and Second Resolutions are hereby annexed.

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

MRA CUSTOMS

29 July 2016