



## **NOTICE TO DECLARANTS/IMPORTERS**

### **AMENDMENTS TO THE FIRST SCHEDULE OF THE EXCISE ACT**

**PURSUANT TO THE ENACTMENT OF THE EXCISE (AMENDMENT OF SCHEDULE) REGULATIONS 2017 (G.N NO. 236 OF 2017), DECLARANTS AND IMPORTERS ARE HEREBY INFORMED OF THE FOLLOWING MEASURES:**

**(1) THE ABOVE-MENTIONED REGULATIONS HAS, INTER ALIA, AMENDED PART I OF THE FIRST SCHEDULE TO THE EXCISE ACT, BY DELETING H.S. CODES 2202.10.10, 2202.10.20, 2202.10.90, 2202.99.30 AND ITS CORRESPONDING ENTRIES AND REPLACING THEM BY THE H.S. CODES 2202.10.11, 2202.10.12, 2202.10.19, 2202.10.91 AND 2202.10.99 AND THEIR CORRESPONDING ENTRIES AS SET FORTH IN ANNEX 1.**

**THIS MEASURE SHALL BE DEEMED TO HAVE COME INTO OPERATION ON 2 DECEMBER 2017**

**(2) TO IMPLEMENT THE AMENDMENTS MADE TO PART 1A TO THE FIRST SCHEDULE OF THE EXCISE ACT, THE FOLLOWING CUSTOMS PROCEDURE CODES (CPCS) -**

- (a) 40XT7, 47XT7, 40XT8, 47XT8, 40XT9, 47XT9, 40X58, 47X58, 40X62, 47X62, 40X63, 47X63, 40X70, 47X70, 40X78, 47X78, 40T10, 47T10 HAVE BEEN DEACTIVATED; AND
- (b) IN THE UNDER-MENTIONED TABLE 1 HAVE BEEN CREATED.

**TABLE 1**

S/N	CPC	DESCRIPTION
1	4064A	IMPORT OF MOTOR CAR AS PER ITEM 64A OF PART IA OF FIRST SCHEDULE TO EXCISE ACT
2	4764A	EX-WAREHOUSE OF MOTOR CAR AS PER ITEM 64A OF PART IA OF FIRST SCHEDULE TO EXCISE ACT
3	4064B	IMPORT OF MOTOR CAR AS PER ITEM 64B OF PART IA OF FIRST SCHEDULE TO EXCISE ACT
4	4764B	EX-WAREHOUSE OF MOTOR CAR AS PER ITEM 64B OF PART IA OF FIRST SCHEDULE TO EXCISE ACT
5	4077A	GOODS IMPORTED AS PER ITEM 77A OF PART 1A OF 1st SCHEDULE TO EXCISE ACT (PREVIOUS 40X78)
6	4777A	EX-WAREHOUSING OF GOODS IMPORTED AS PER ITEM 77A OF PART 1A OF 1st SCHEDULE TO EXCISE ACT (PREVIOUS 47X78)
7	4977A	GOODS IMPORTED FROM FREEPORT AS PER ITEM 77A OF PART 1A OF 1st SCHEDULE TO EXCISE ACT(PREVIOUS 49X78)
8	40X80	IMPORT OF MOTOR CAR AS PER ITEM 80 OF PART IA OF FIRST SCHEDULE TO EXCISE ACT
9	47X80	EX-WAREHOUSE OF MOTOR CAR AS PER CONCESSION 80 OF PART IA OF FIRST SCHEDULE TO EXCISE ACT
10	40X81	IMPORT OF MOTOR CAR AS PER ITEM 81 OF PART IA OF FIRST SCHEDULE TO EXCISE ACT

11	47X81	EX-WAREHOUSE OF MOTOR CAR AS PER ITEM 81 OF PART IA OF FIRST SCHEDULE TO EXCISE ACT
12	40X82	IMPORT OF MOTOR CAR AS PER ITEM 82 OF PART IA OF FIRST SCHEDULE TO EXCISE ACT
13	47X82	EX-WAREHOUSE OF MOTOR CAR AS PER ITEM 82 OF PART IA OF FIRST SCHEDULE TO EXCISE ACT
14	40X83	IMPORT OF MOTOR CAR AS PER ITEM 83 OF PART IA OF FIRST SCHEDULE TO EXCISE ACT (PREVIOUS 40XT7)
15	47X83	EX-WAREHOUSE OF MOTOR CAR AS PER ITEM 83 OF PART IA OF FIRST SCHEDULE TO EXCISE ACT(PREVIOUS 47XT7)
16	40X84	IMPORT OF MOTOR CAR AS PER ITEM 84 OF PART IA OF FIRST SCHEDULE TO EXCISE ACT(PREVIOUS 40XT8)
17	47X84	EX-WAREHOUSE OF MOTOR CAR AS PER ITEM 84 OF PART IA OF FIRST SCHEDULE TO EXCISE ACT(PREVIOUS 47XT8)
18	40X85	IMPORT OF MOTOR CAR AS PER ITEM 85 OF PART IA OF FIRST SCHEDULE TO EXCISE ACT(PREVIOUS 40XT8)
19	47X85	EX-WAREHOUSE OF MOTOR CAR AS PER ITEM 85 OF PART IA OF FIRST SCHEDULE TO EXCISE ACT(PREVIOUS 47XT8)
20	40X86	IMPORT OF MOTOR CAR AS PER ITEM 86 OF PART IA OF FIRST SCHEDULE TO EXCISE ACT(PREVIOUS 40XT8 AND 40XT9)
21	47X86	EX-WAREHOUSE OF MOTOR CAR AS PER ITEM 86 OF PART IA OF FIRST SCHEDULE TO EXCISE ACT(PREVIOUS 47XT8 AND 47XT9)
22	40X88	DIRECT IMPORTATION OF NON-MARKETABLE SAMPLES OR MARKETABLE SAMPLES AS PER ITEM 88 OF PART IA OF FIRST SCHEDULE TO EXCISE ACT (PREVIOUS 40T10)
23	47X88	EX-WAREHOUSING OF NON-MARKETABLE SAMPLES OR MARKETABLE SAMPLES AS PER ITEM 88 OF PART IA OF FIRST SCHEDULE TO EXCISE ACT(PREVIOUS 47T10)

**(3) IT IS TO BE NOTED THAT FOR ITEM 87 OF PART IA OF THE FIRST SCHEDULE TO THE EXCISE ACT, THE DESCRIPTION OF THE CPCs IN THE NOTICE ISSUED ON 10TH OCTOBER 2017 HAVE BEEN AMENDED AS PER COLUMN 3 OF TABLE 2:**

**TABLE 2**

<b>S/N</b>	<b>CPC</b>	<b>DESCRIPTION</b>
1	40MEX	DIRECT IMPORTATION OF GOODS INCLUDING MOTOR VEHICLES UNDER METRO EXPRESS PROJECT AS PER ITEM 87 OF PART IA OF FIRST SCHEDULE TO EXCISE ACT – DET EXEMPTED
2	47MEX	EX-WAREHOUSING OF GOODS INCLUDING MOTOR VEHICLES UNDER METRO EXPRESS PROJECT AS PER ITEM 87 OF PART IA OF FIRST SCHEDULE TO EXCISE ACT – DET EXEMPTED
3	49MEX	IMPORT OF GOODS INCLUDING MOTOR VEHICLES UNDER METRO EXPRESS PROJECT FROM FREEPORT AS PER ITEM 87 OF PART IA OF FIRST SCHEDULE TO EXCISE ACT –DET EXEMPTED
4	40SUP	DIRECT IMPORTATION OF GOODS INCLUDING MOTOR VEHICLES UNDER SUPREME COURT PROJECT AS PER ITEM 87 OF PART IA OF FIRST SCHEDULE TO EXCISE ACT – DET EXEMPTED
5	47SUP	EX-WAREHOUSING OF GOODS INCLUDING MOTOR VEHICLES UNDER SUPREME COURT PROJECT AS PER ITEM 87 OF PART IA OF FIRST SCHEDULE TO EXCISE ACT – DET EXEMPTED
6	49SUP	IMPORT OF GOODS INCLUDING MOTOR VEHICLES UNDER SUPREME COURT PROJECT FROM FREEPORT AS PER ITEM 87 OF PART IA OF FIRST SCHEDULE TO EXCISE ACT –DET EXEMPTED
7	40SHP	DIRECT IMPORTATION OF GOODS INCLUDING MOTOR VEHICLES UNDER SOCIAL HOUSING

		PROJECT AS PER ITEM 87 OF PART IA OF FIRST SCHEDULE TO EXCISE ACT – DET EXEMPTED
8	47SHP	EX-WAREHOUSING OF GOODS INCLUDING MOTOR VEHICLES UNDER SOCIAL HOUSING PROJECT AS PER ITEM 87 OF PART IA OF FIRST SCHEDULE TO EXCISE ACT – DET EXEMPTED
9	49SHP	IMPORT OF GOODS INCLUDING MOTOR VEHICLES UNDER SOCIAL HOUSING PROJECT FROM FREEPORT AS PER ITEM 87 OF PART IA OF FIRST SCHEDULE TO EXCISE ACT – DET EXEMPTED

**A COPY OF THE ABOVE-MENTIONED REGULATIONS IS POSTED ON THE MRA WEBSITE.**

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

**MRA CUSTOMS  
8<sup>TH</sup> DECEMBER 2017**