



NOTICE TO DECLARANTS

DECLARANTS AND IMPORTERS ARE HEREBY INFORMED THAT NEW CUSTOMS PROCEDURE CODES (CPCs) HAVE BEEN CREATED FOR THE IMPLEMENTATION OF EXCISE DUTY CONCESSION FOR IMPORTATION OF MOTOR CAR OR DOUBLE SPACE CABIN VEHICLE BY PARENT OR LEGAL GUARDIAN OF A DISABLED PERSON UNDER PART 1A OF THE FIRST SCHEDULE TO THE EXCISE ACT 1994 AS PER TABLE BELOW.

S/N	CPC	DESCRIPTION	CHANNEL
1	40XDP	DIRECT IMPORTATION OF MOTOR CAR BY PARENT OR LEGAL GUARDIAN OF A DISABLED PERSON – RATE OF EXCISE DUTY APPLICABLE 15%	YELLOW
2	40XRP	DIRECT IMPORTATION OF DOUBLE SPACE CABIN VEHICLE BY PARENT OR LEGAL GUARDIAN OF A DISABLED PERSON (RODRIGUES ONLY) – RATE OF EXCISE DUTY APPLICABLE 5%	YELLOW
3	47XDP	EX-WAREHOUSING OF MOTOR CAR BY PARENT OR LEGAL GUARDIAN OF A DISABLED PERSON – RATE OF EXCISE DUTY APPLICABLE 15%	YELLOW
4	47XRP	EX-WAREHOUSING OF DOUBLE SPACE CABIN VEHICLE BY PARENT OR LEGAL GUARDIAN OF A DISABLED PERSON (RODRIGUES ONLY) – RATE OF EXCISE DUTY APPLICABLE 5%	YELLOW

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

MRA CUSTOMS DEPT

04 June 2015