



## **NOTICE TO DECLARANTS/IMPORTERS**

### **AMENDMENTS TO THE FIRST SCHEDULE OF THE CUSTOMS TARIFF ACT**

PURSUANT TO THE ENACTMENT OF THE **CUSTOMS TARIFF (AMENDMENT OF SCHEDULE) REGULATIONS 2018 (G.N NO. 132 OF 2018)** AND FURTHER TO NOTICE TO STAKEHOLDERS DATED 14<sup>TH</sup> JUNE 2018, DECLARANTS AND IMPORTERS ARE HEREBY INFORMED, INTER ALIA, OF THE FOLLOWING AMENDMENTS TO-

**(1) PART I OF THE FIRST SCHEDULE TO THE CUSTOMS TARIFF ACT AS PER ANNEX 1 -**

- (A) BY DELETING THE H.S CODES AND THEIR CORRESPONDING ENTRIES SPECIFIED IN PART A; AND
- (B) BY INSERTING, IN THE APPROPRIATE NUMERICAL ORDER, THE HS CODES AND THEIR CORRESPONDING ENTRIES SPECIFIED IN PART B.

**(2) PART II OF THE FIRST SCHEDULE TO THE CUSTOMS TARIFF ACT**

CUSTOMS DUTY EXEMPTION SHALL BE GRANTED –

(A) UNDER **ITEM E105**, WHICH CATERS FOR CUSTOMS DUTY EXEMPTION ON PLANT, MACHINERY AND EQUIPMENT FOR EXCLUSIVE USE IN FOOD PROCESSING ACTIVITIES FOR ANY PERSON WHO IS REGISTERED WITH THE ECONOMIC DEVELOPMENT BOARD UNDER THIS EXEMPTION.

THIS EXEMPTION SHALL BE DEEMED TO HAVE COME INTO EFFECT ON **13TH OCTOBER 2018** .IT IS TO BE NOTED THAT VAT ALSO IS EXEMPTED AS PER ITEM 19 OF THE NINTH SCHEDULE TO THE VALUE ADDED TAX ACT.

TO IMPLEMENT THIS EXEMPTION, THE FOLLOWING CUSTOMS PROCEDURE CODES (CPCS) HAVE BEEN CREATED AS PER THE TABLE 1 BELOW:

S/N	CPC	DESCRIPTION
1	40105	DIRECT IMPORT OF PLANT, MACHINERY AND EQUIPMENT FOR EXCLUSIVE USE IN FOOD PROCESSING ACTIVITIES AS PER ITEM E105 OF PART II OF FIRST SCHEDULE TO CTA - ICD AND VAT EXEMPTED
2	47105	EX-WAREHOUSING OF PLANT, MACHINERY AND EQUIPMENT FOR EXCLUSIVE USE IN FOOD PROCESSING ACTIVITIES AS PER ITEM E105 OF PART II OF FIRST SCHEDULE TO CTA - ICD AND VAT EXEMPTED
3	49105	IMPORT OF PLANT, MACHINERY AND EQUIPMENT FROM FREEPORT FOR EXCLUSIVE USE IN FOOD PROCESSING ACTIVITIES AS PER ITEM E105 OF PART II OF FIRST SCHEDULE TO CTA - ICD AND VAT EXEMPTED

**TABLE 1**

- (B) UNDER **ITEM E107**, TO ANY REGISTERED PERSON ON GOODS IMPORTED IN SEMI-KNOCKED DOWN CONDITION WHEN PROVED TO THE SATISFACTION OF THE DIRECTOR-GENERAL THAT THEY REQUIRE FURTHER PROCESSING RESULTING IN VALUE-ADDITION OF 20% OF THE C.I.F VALUE AT IMPORT.
- (C) UNDER **ITEM E108**, TO ANY REGISTERED PERSON ON ACOUSTIC DOORS OF ANY MATERIAL WHEN PROVED TO THE SATISFACTION OF THE DIRECTOR-GENERAL THAT THEY ARE OF A NATURE TO ALLOW LIMITED TRANSMISSION OF SOUND/NOISE.

THE EXEMPTIONS LISTED AT PARAGRAPHS (B) AND (C) SHALL BE DEEMED TO HAVE COME INTO OPERATION ON **15 JUNE 2018**.

TO IMPLEMENT PARAGRAPHS (B) AND (C), THE FOLLOWING CUSTOMS PROCEDURE CODES (CPCS) –

- (I) 70SKD, 40SKD, 47SKD, 49SKD, 70ACD, 40ACD, 47ACD AND 49ACD HAVE BEEN DEACTIVATED; AND
- (II) HAVE BEEN CREATED AS PER THE UNDER-MENTIONED TABLE 2;

<b>S/N</b>	<b>CPC</b>	<b>DESCRIPTION</b>
<b>1</b>	70107	WAREHOUSING OF GOODS IN SEMI-KNOCKED DOWN CONDITION WHICH REQUIRE FURTHER PROCESSING RESULTING IN VALUE-ADDITION OF 20% OF THE C.I.F VALUE AT IMPORT AS PER ITEM E107 OF PART II OF THE FIRST SCHEDULE OF THE CTA
<b>2</b>	40107	DIRECT IMPORTATION OF GOODS IN SEMI-KNOCKED DOWN CONDITION WHICH REQUIRE FURTHER PROCESSING RESULTING IN VALUE-ADDITION OF 20% OF THE C.I.F VALUE AT IMPORT AS PER ITEM E107 OF PART II OF THE FIRST SCHEDULE OF THE CTA - ICD EXEMPTED
<b>3</b>	47107	EX-WAREHOUSING OF GOODS IN SEMI-KNOCKED DOWN CONDITION WHICH REQUIRE FURTHER PROCESSING RESULTING IN VALUE-ADDITION OF 20% OF THE C.I.F VALUE AT IMPORT AS PER ITEM E107 OF PART II OF THE FIRST SCHEDULE OF THE CTA - ICD EXEMPTED
<b>4</b>	49107	IMPORT FROM FREEPORT OF GOODS IN SEMI-KNOCKED DOWN CONDITION WHICH REQUIRE FURTHER PROCESSING RESULTING IN VALUE-ADDITION OF 20% OF THE C.I.F VALUE AT IMPORT AS PER ITEM E107 OF PART II OF THE FIRST SCHEDULE OF THE CTA - ICD EXEMPTED
<b>5</b>	70108	WAREHOUSING OF ACOUSTIC DOOR OF ANY MATERIAL AS PER ITEM E108 OF PART II OF THE FIRST SCHEDULE OF THE CTA
<b>6</b>	40108	DIRECT IMPORTATION OF ACOUSTIC DOOR OF ANY MATERIAL AS PER ITEM E108 OF PART II OF THE FIRST SCHEDULE OF THE CTA - ICD EXEMPTED
<b>7</b>	47108	EX-WAREHOUSING OF ACOUSTIC DOOR OF ANY MATERIAL AS PER ITEM E108 OF PART II OF THE FIRST SCHEDULE OF THE CTA - ICD EXEMPTED

<b>8</b>	49108	IMPORT FROM FREEPORT OF ACOUSTIC DOOR OF ANY MATERIAL AS PER ITEM E108 OF PART II OF THE FIRST SCHEDULE OF THE CTA - ICD EXEMPTED
----------	-------	---

**TABLE 2**

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

**MRA CUSTOMS**

**19<sup>th</sup> OCTOBER 2018**