

CUSTOMS DUTY, EXCISE DUTY AND VAT EXEMPTION ON IMPORTATION OF VEHICLES IN CONNECTION WITH THE CONSTRUCTION OF 8,000 SOCIAL HOUSING UNITS

- (1) FURTHER TO NOTICE DATED 16 MAY 2023 IN RELATION TO SOCIAL HOUSING UNITS, DECLARANTS AND IMPORTERS ARE HEREBY INFORMED THAT THE **APPROVED CONTRACTORS** FOR THE **CONSTRUCTION OF 8,000 SOCIAL HOUSING UNITS**, ARE ELIGIBLE TO BENEFIT FROM EXEMPTION OF CUSTOMS DUTY, EXCISE DUTY AND VAT ON **VEHICLES**, PROCURED IN CONNECTION WITH THE SAID PROJECT.
- (2) FOR THE PROPER IMPLEMENTATION OF THE ABOVE MEASURE, -
- (a) THE UNDER-MENTIONED NEW CUSTOMS PROCEDURE CODES (CPCs) HAVE BEEN CREATED, AS PER TABLE BELOW –

S/N	CPC	DESCRIPTION
1	40SHE	DIRECT IMPORTATION BY APPROVED CONTRACTORS OF <u>VEHICLES ONLY</u> AS PER ITEM E113 OF PART II OF THE FIRST SCHEDULE TO CTA, ITEM 95 OF SUB-PART A OF PART IA OF FIRST SCHEDULE TO EXCISE ACT AND ITEM 30 OF THE NINTH SCHEDULE TO THE VAT ACT – DET EXEMPTED
2	47SHE	EX-WAREHOUSING BY APPROVED CONTRACTORS OF <u>VEHICLES ONLY</u> AS PER ITEM E113 OF PART II OF THE FIRST SCHEDULE TO CTA, ITEM 95 OF SUB-PART A OF PART IA OF FIRST SCHEDULE TO EXCISE ACT AND ITEM 30 OF THE NINTH SCHEDULE TO THE VAT ACT – DET EXEMPTED
3	49SHE	IMPORT FROM FREEPORT BY APPROVED CONTRACTORS OF <u>VEHICLES ONLY</u> AS PER ITEM E113 OF PART II OF THE FIRST SCHEDULE TO CTA, ITEM 95 OF SUB-PART A OF PART IA OF FIRST SCHEDULE TO EXCISE ACT AND ITEM 30 OF THE NINTH SCHEDULE TO THE VAT ACT – DET EXEMPTED

- (b) THE BILL OF ENTRY UNDER THE ABOVE CPCs SHALL BE ACCOMPANIED BY THE SPECIFIED DOCUMENTS **TOGETHER WITH A SCANNED COPY OF AN ORIGINAL LETTER ISSUED BY THE NEW SOCIAL LIVING DEVELOPMENT LTD** RECOMMENDING THE PROCUREMENT OF THE VEHICLES IN CONNECTION WITH THE 8,000 SOCIAL HOUSING UNITS.

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