

IMPLEMENTATION OF EXCISE DUTY CONCESSION ON A MOTOR CAR FOR OFFICERS OF PRIMARY SCHOOLS OF THE ROMAN CATHOLIC EDUCATION AUTHORITY

- (1) DECLARANTS AND IMPORTERS ARE HEREBY INFORMED OF THE FOLLOWING NEW ITEM BEING INTRODUCED IN SUB-PART B OF PART IA OF THE FIRST SCHEDULE TO THE EXCISE ACT TO PROVIDE FOR THE FOLLOWING EXCISE DUTY CONCESSION TO ELIGIBLE OFFICERS OF PRIMARY SCHOOLS OF THE ROMAN CATHOLIC EDUCATION AUTHORITY:

Item No.	BODIES, ORGANISATIONS OR PERSONS	DESCRIPTION OF GOODS AND CONDITIONS	AMOUNT OF CONCESSION
24.	OFFICERS OF PRIMARY SCHOOLS OF THE ROMAN CATHOLIC EDUCATION AUTHORITY WHO HAVE NEVER BENEFITED FROM DUTY EXEMPTION ON THE PURCHASE OF A MOTOR CAR AND WHO - (I) RECKON NOT LESS THAN 5 YEARS' SERVICE; AND (II) DRAW A MONTHLY BASIC SALARY OF 31,000 RUPEES OR MORE.	A MOTOR CAR, NOT MORE THAN 4 YEARS OLD, WITH AN ENGINE CAPACITY NOT EXCEEDING 1,400 C.C. THIS CONCESSION SHALL BE GRANTED ONCE ONLY. WHERE THE DIRECTOR-GENERAL IS SATISFIED THAT THE MOTOR CAR IS DAMAGED IN AN ACCIDENT AND IS A TOTAL LOSS BEFORE THE LAPSE OF 4 YEARS FROM THE DATE OF CLEARANCE, HE MAY GRANT CONCESSION FOR A REPLACEMENT CAR ON ONLY ONE OCCASION.	UP TO 150,000 RUPEES OF THE EXCISE DUTY PAYABLE ON THE MOTOR CAR.

THE ABOVE MEASURE SHALL BE DEEMED TO HAVE COME INTO OPERATION ON **08 JULY 2022**.

- (2) FOR THE PROPER IMPLEMENTATION OF THE ABOVE MEASURE, NEW CUSTOMS PROCEDURE CODES (CPCs) ARE BEING CREATED AS PER TABLE BELOW:

Table

S/N	CPC	DESCRIPTION
1	40B24	DIRECT IMPORTATION OF MOTOR CAR UNDER ITEM 24 OF SUB-PART B OF PART IA TO THE FIRST SCHEDULE OF EXCISE ACT
2	47B24	EX-WAREHOUSING OF MOTOR CAR UNDER ITEM 24 OF SUB-PART B OF PART IA TO THE FIRST SCHEDULE OF EXCISE ACT

THE ABOVE CPCs SHALL COME INTO OPERATION ON **14 JULY 2022**.

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

FOR FURTHER INFORMATION AND ASSISTANCE ON THIS MATTER, YOU MAY CONTACT THE MOTOR VEHICLE CORRIDOR UNIT ON 202 0500 EXT. 7073 OR 7078.