



## CUSTOMS DEPARTMENT

### **NOTICE TO DECLARANTS AND IMPORTERS**

#### **AMENDMENT TO CUSTOMS PROCEDURE CODES (CPCs) FOR IMPORT OF GOODS BY COMPANY HOLDING A PDS CERTIFICATE FOR THE SENIOR LIVING PROJECT**

FURTHER TO THE NOTICE TO DECLARANTS AND IMPORTERS DATED 10.05.2019, DECLARANTS AND IMPORTERS ARE HEREBY INFORMED THAT THE CUSTOMS PROCEDURE CODES (CPCs) 40PDS, 47PDS AND 49PDS REFERRED TO THEREIN ARE BEING AMENDED TO CATER FOR VAT EXEMPTION UNDER ITEM 13(c) OF THE NINTH SCHEDULE OF THE VALUE ADDED TAX ACT IN RESPECT OF GOODS IMPORTED BY A COMPANY HOLDING A PDS CERTIFICATE FOR THE SENIOR LIVING PROJECT AND A REGISTRATION CERTIFICATE FROM ECONOMIC DEVELOPMENT BOARD (EDB), FOR CONSTRUCTION AND INFRASTRUCTURE WORKS UNDER THIS SCHEME.

SN	CPC	DESCRIPTION
1	40PDS	DIRECT IMPORT OF ANY DUTIABLE GOODS, <b>OTHER THAN FURNITURE, BY A COMPANY HOLDING A PDS CERTIFICATE <u>AND A REGISTRATION CERTIFICATE FROM EDB</u></b> , TO BE USED IN THE INFRASTRUCTURE WORKS AND CONSTRUCTION OF BUILDINGS RELATING TO SENIOR LIVING PROJECTS - CUSTOMS DUTY <b><u>AND VAT</u></b> NOT PAYABLE.
2	47PDS	EXWAREHOUSING OF ANY DUTIABLE GOODS, <b>OTHER THAN FURNITURE, BY A COMPANY HOLDING A PDS CERTIFICATE <u>AND A REGISTRATION CERTIFICATE FROM EDB</u></b> , TO BE USED IN THE INFRASTRUCTURE WORKS AND CONSTRUCTION OF BUILDINGS RELATING TO SENIOR LIVING PROJECTS - CUSTOMS DUTY <b><u>AND VAT</u></b> NOT PAYABLE.
3	49PDS	IMPORT FROM FREEPORT OF ANY DUTIABLE GOODS, <b>OTHER THAN FURNITURE, BY A COMPANY HOLDING A PDS CERTIFICATE <u>AND A REGISTRATION CERTIFICATE FROM EDB</u></b> , TO BE USED IN THE INFRASTRUCTURE WORKS AND CONSTRUCTION OF BUILDINGS RELATING TO SENIOR LIVING PROJECTS - CUSTOMS DUTY <b><u>AND VAT</u></b> NOT PAYABLE.

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

***MRA CUSTOMS***

**20 JANUARY 2020**