

# NOTICE TO ECONOMIC OPERATORS

## ARTICLES RE-IMPORTED AFTER REPAIRS

ECONOMIC OPERATORS ARE HEREBY INFORMED THAT –

- (I) ITEM 77 OF SUB-PART A OF PART IA OF THE FIRST SCHEDULE TO THE EXCISE ACT HAS BEEN AMENDED TO ALIGN THE **CONDITIONS** OF THE EXCISE DUTY CONCESSION WITH ITEM E6 OF PART II OF THE FIRST SCHEDULE TO THE CUSTOMS TARIFF ACT.
- (A) KINDLY NOTE THAT ONLY THE GOODS RE-IMPORTED AFTER REPAIRS SHALL BE EXEMPTED FROM EXCISE DUTY, PROVIDED THAT THE CONDITIONS AS PER THE ITEM 77 HAVE BEEN COMPLIED WITH.
- (B) HOWEVER, EXCISE DUTY AND VAT SHALL BE APPLICABLE ON THE VALUE OF THE REPAIRS.

THIS MEASURE SHALL BE DEEMED TO HAVE COME INTO OPERATION ON **23 SEPTEMBER 2023**.

- (II) FOR THE PROPER IMPLEMENTATION OF THE MEASURE AT PARAGRAPH (I), -
- (A) THE DESCRIPTIONS OF THE CUSTOMS PROCEDURE CODES (CPCS) 40X77 AND 47X77 ARE BEING MODIFIED AS PER TABLE 1 BELOW -

TABLE 1

S/N	CPC	DESCRIPTION
1	40X77	RE-IMPORT OF ARTICLES SENT FOR REPAIRS UNDER ITEM 77 OF SUB-PART A OF PART IA OF THE FIRST SCHEDULE TO EXCISE ACT - <b>IED AND VAT PAYABLE ON VALUE OF REPAIRS</b>
2	47X77	EX-WAREHOUSING OF ARTICLES SENT FOR REPAIRS UNDER ITEM 77 OF SUB-PART A OF PART IA OF THE FIRST SCHEDULE TO EXCISE ACT - <b>IED AND VAT PAYABLE ON VALUE OF REPAIRS</b>

- (B) THE BILL OF ENTRY UNDER THE ABOVE CPCS SHALL BE ACCOMPANIED BY THE SPECIFIED DOCUMENTS TOGETHER WITH A SCANNED COPY OF THE ORIGINAL FORM **MRA/CUS/GEN/EXP/FORM 34**, DULY FILLED IN, FOR ARTICLES SENT FOR REPAIRS.

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