

## NOTICE TO ECONOMIC OPERATORS

### CONCESSIONS ON MOTOR VEHICLES

ECONOMIC OPERATORS ARE HEREBY INFORMED THAT AS FROM 1 NOVEMBER 2020, THE UNDER-MENTIONED NEW CONCESSIONS ON MOTOR VEHICLES WILL BE IMPLEMENTED:

1. (a) CUSTOMS DUTY CONCESSION ON BUS

BUS, AS PER ITEM B2 OF SUB-PART B OF PART IIA OF THE FIRST SCHEDULE TO THE CUSTOMS TARIFF ACT.

(b) EXCISE DUTY CONCESSION ON MOTOR VEHICLE

- (i) MOTOR CAR WITH AN ENGINE CAPACITY NOT EXCEEDING 1,000 C.C., AS PER ITEM 3 OF SUB-PART B OF PART IA OF THE FIRST SCHEDULE TO THE EXCISE ACT;
- (ii) (A) MOTOR CAR WITH AN ENGINE CAPACITY EXCEEDING 1,000 C.C. BUT NOT EXCEEDING 1,600 C.C.;  
(B) A MOTOR CAR, WITH BOTH INTERNAL COMBUSTION ENGINE AND ELECTRIC MOTOR, WITH AN ENGINE CAPACITY EXCEEDING 1,600 C.C. BUT NOT EXCEEDING 2,000 C.C.;  
(C) DOUBLE SPACE CABIN VEHICLE;  
(D) SINGLE SPACE CABIN VEHICLE;  
(E) THE ELECTRIC VEHICLE; OR  
(F) VAN,

AS PER ITEM 4 OF SUB-PART B OF PART IA OF THE FIRST SCHEDULE TO THE EXCISE ACT.

2. THE AMENDMENTS MADE TO THE CUSTOMS TARIFF ACT AND EXCISE ACT TO CATER FOR THE CONCESSIONS ARE AS PER ANNEX 1.

FOR THE PROPER IMPLEMENTATION OF –

- (i) ITEM B2 OF SUB-PART B OF PART IIA OF THE FIRST SCHEDULE TO THE CUSTOMS TARIFF ACT; AND  
(ii) ITEMS 3 AND 4 OF SUB-PART B OF PART IA OF THE FIRST SCHEDULE TO THE EXCISE ACT,

THE UNDER-MENTIONED NEW CUSTOMS PROCEDURE CODES (CPCS) HAVE BEEN CREATED AS PER TABLE BELOW:

**TABLE**

<b>S/N</b>	<b>CPC</b>	<b>DESCRIPTION</b>
<b>1</b>	40CR2	DIRECT IMPORTATION OF BUSES UNDER ITEM B2 OF SUB-PART B OF PART IIA TO THE FIRST SCHEDULE OF CTA.
<b>2</b>	47CR2	EX-WAREHOUSING OF BUSES UNDER ITEM B2 OF SUB-PART B OF PART IIA TO THE FIRST SCHEDULE OF CTA.
<b>3</b>	49CR2	IMPORT FROM FREEPORT OF BUSES UNDER ITEM B2 OF SUB-PART B OF PART IIA TO THE FIRST SCHEDULE OF CTA.
<b>4</b>	40ER3	DIRECT IMPORTATION OF MOTOR CAR UNDER ITEM 3 OF SUB-PART B OF PART IA TO THE FIRST SCHEDULE OF EXCISE ACT.
<b>5</b>	47ER3	EX-WAREHOUSING OF MOTOR CAR UNDER ITEM 3 OF SUB-PART B OF PART IA TO THE FIRST SCHEDULE OF EXCISE ACT.
<b>6</b>	49ER3	IMPORT FROM FREEPORT OF MOTOR CAR UNDER ITEM 3 OF SUB-PART B OF PART IA TO THE FIRST SCHEDULE OF EXCISE ACT.
<b>7</b>	40ER4	DIRECT IMPORTATION OF MOTOR VEHICLES UNDER ITEM 4 OF SUB-PART B OF PART IA TO THE FIRST SCHEDULE OF EXCISE ACT.
<b>8</b>	47ER4	EX-WAREHOUSING OF MOTOR VEHICLES UNDER ITEM 4 OF SUB-PART B OF PART IA TO THE FIRST SCHEDULE OF EXCISE ACT.
<b>9</b>	49ER4	IMPORT FROM FREEPORT OF MOTOR VEHICLES UNDER ITEM 4 OF SUB-PART B OF PART IA TO THE FIRST SCHEDULE OF EXCISE ACT.

THE ABOVE MEASURES SHALL COME INTO OPERATION ON **1<sup>ST</sup> NOVEMBER 2020 AND SHALL BE VALID UP TO 31<sup>ST</sup> MARCH 2021.**

FOR FURTHER INFORMATION AND ASSISTANCE YOU MAY CONTACT TEAM LEADER G.HASOWA ON 202 0500 EXT. 7070.

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

**MRA CUSTOMS  
28 OCTOBER 2020**