

CUSTOMS DUTY, EXCISE DUTY AND VAT EXEMPTION ON IMPORTATION OF GOODS IN CONNECTION WITH SMALL SCALE CONSTRUCTION PROJECTS IN AGALEGA

DECLARANTS AND IMPORTERS ARE HEREBY INFORMED THAT NEW CUSTOMS PROCEDURE CODES (CPCs), AS INDICATED IN THE TABLE BELOW, HAVE BEEN CREATED FOR THE EXEMPTION OF CUSTOMS DUTY, EXCISE DUTY AND VAT ON THE IMPORTATION OF GOODS, **EXCLUDING MOTOR VEHICLES**, IN RELATION TO THE IMPLEMENTATION OF SMALL SCALE CONSTRUCTION PROJECTS IN AGALEGA.

S/N	CPC	DESCRIPTION
1	40AGS	DIRECT IMPORTATION OF GOODS, EXCLUDING MOTOR VEHICLES , IN RELATION TO SMALL SCALE CONSTRUCTION PROJECTS IN AGALEGA AS PER ITEM E106 OF PART II OF THE FIRST SCHEDULE TO CTA, ITEM 87 OF SUB-PART A OF PART IA OF FIRST SCHEDULE TO EXCISE ACT AND ITEM 18 OF THE NINTH SCHEDULE TO THE VAT ACT - DET EXEMPTED
2	47AGS	EX-WAREHOUSING OF GOODS, EXCLUDING MOTOR VEHICLES , IN RELATION TO SMALL SCALE CONSTRUCTION PROJECTS IN AGALEGA AS PER ITEM E106 OF PART II OF THE FIRST SCHEDULE TO CTA, ITEM 87 OF SUB-PART A OF PART IA OF FIRST SCHEDULE TO EXCISE ACT AND ITEM 18 OF THE NINTH SCHEDULE TO THE VAT ACT - DET EXEMPTED
3	49AGS	IMPORT FROM FREEPORT OF GOODS, EXCLUDING MOTOR VEHICLES , IN RELATION TO SMALL SCALE CONSTRUCTION PROJECTS IN AGALEGA AS PER ITEM E106 OF PART II OF THE FIRST SCHEDULE TO CTA, ITEM 87 OF SUB-PART A OF PART IA OF FIRST SCHEDULE TO EXCISE ACT AND ITEM 18 OF THE NINTH SCHEDULE TO THE VAT ACT - DET EXEMPTED

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