



CUSTOMS DEPARTMENT

NOTICE TO DECLARANTS/IMPORTERS

NEW CPC FOR THE WAREHOUSING OF MOTOR VEHICLES FOR THE TRANSPORT OF GOODS ('B' CARRIER'S LICENCE)

(1) DECLARANTS AND IMPORTERS ARE HEREBY INFORMED THAT NEW CUSTOMS PROCEDURE CODE (CPC) FOR MOTOR VEHICLES THAT NORMALLY BENEFIT FROM EXCISE DUTY EXEMPTION UNDER ITEM 8 OF SUB-PART A OF PART IA TO THE FIRST SCHEDULE OF THE EXCISE ACT IS BEING CREATED TO FACILITATE CUSTOMS PROCEDURE RELATED TO THE WAREHOUSING OF THESE GOODS. THE UNDER-MENTIONED NEW CPC SHALL BE EFFECTIVE AS FROM 8TH FEBRUARY 2021:

S/N	CPC	DESCRIPTION
1	70X08	WAREHOUSING OF MOTOR VEHICLE (OTHER THAN MOTOR CAR, "JEEP-TYPE" MOTOR VEHICLE OR STATION WAGON DERIVED FROM MOTOR CAR) WITH NO SEATS BEHIND THE DRIVER'S SEAT BUT FITTED WITH ANCHOR POINTS WHEN PROVED TO THE SATISFACTION OF THE DIRECTOR-GENERAL TO BE USED EXCLUSIVELY FOR THE TRANSPORT OF GOODS.

(2) DECLARANTS AND IMPORTERS SHALL ENSURE THAT THE CPC 70X08 ARE USED FOR:

(A) VAN TYPE VEHICLE WITH ANCHOR POINTS (WITHOUT REAR SEATS), INTENDED TO BE CLEARED **ONLY** FOR TRANSPORT OF GOODS ('B' CARRIER'S LICENCE) ARE TO BE CLASSIFIED IN THE APPROPRIATE TARIFF HEADING 87.03; OR

(B) MOTOR VEHICLES OF THE UNDER-MENTIONED HS CODES -

HS CODES				
8704.21.32	8704.21.33	8704.21.34	8704.21.35	8704.21.37
8704.21.38	8704.21.39	8704.21.42	8704.21.43	8704.21.44
8704.21.45	8704.21.47	8704.21.48	8704.21.49	8704.31.32
8704.31.33	8704.31.34	8704.31.35	8704.31.37	8704.31.38
8704.31.39	8704.31.42	8704.31.43	8704.31.44	8704.31.45
8704.31.47	8704.31.48	8704.31.49	8704.90.43	8704.90.53

YOU ARE ADVISED TO LIAISE WITH MNS FOR UPDATE OF YOUR FRONT END SYSTEM WITH RESPECT TO PARAGRAPH (1).

MRA CUSTOMS

03 FEBRUARY 2021