



**CUSTOMS DEPARTMENT**

**NOTICE TO DECLARANTS/IMPORTERS**

**CPCs FOR CLEARANCE OF “SECOND-HAND E-POWER NISSAN NOTE ELECTRIC-HYBRID MOTOR CAR”**

**DECLARANTS AND IMPORTERS ARE HEREBY INFORMED THAT NEW CUSTOMS PROCEDURE CODES (CPCs), AS PER TABLE BELOW, ARE BEING CREATED FOR THE CLEARANCE OF SECOND-HAND “E-POWER NISSAN NOTE ELECTRIC-HYBRID” MOTOR CARS, CLASSIFIED UNDER H.S. CODES 8703.90.51, 8703.90.52, 8703.90.53, 8703.90.54, 8703.90.55 AND 8703.90.56 FOR WHICH IMPORT PERMITS WERE ISSUED BY THE MINISTRY OF COMMERCE AND CONSUMER PROTECTION BEFORE THE 19 MARCH 2021:**

<b>S/N</b>	<b>CPC</b>	<b>DESCRIPTION</b>
1	40ENZ	DIRECT IMPORT FOR HOME CONSUMPTION OF SECOND-HAND E-POWER NISSAN NOTE ELECTRIC-HYBRID, PREVIOUSLY CLASSIFIED UNDER HS CODE 8703.80.91, WITH IMPORT PERMIT ISSUED BEFORE 19 MARCH 2021– EXCISE DUTY AT THE RATE OF 0%
2	47ENZ	IMPORT FOR HOME CONSUMPTION OF SECOND-HAND E-POWER NISSAN NOTE ELECTRIC-HYBRID, PREVIOUSLY CLASSIFIED UNDER HS CODE 8703.80.91, FROM BONDED WAREHOUSE WITH IMPORT PERMIT ISSUED BEFORE 19 MARCH 2021 – EXCISE DUTY AT THE RATE OF 0%.
3	49ENZ	IMPORT OF SECOND-HAND E-POWER NISSAN NOTE ELECTRIC-HYBRID, PREVIOUSLY CLASSIFIED UNDER HS CODE 8703.80.91, FROM FREEPORT FOR HOME CONSUMPTION WITH IMPORT PERMIT ISSUED BEFORE 19 MARCH 2021- EXCISE DUTY AT THE RATE OF 0% .
4	40ENP	DIRECT IMPORT FOR HOME CONSUMPTION OF SECOND-HAND E-POWER NISSAN NOTE ELECTRIC-HYBRID, PREVIOUSLY CLASSIFIED UNDER HS CODE 8703.80.92, WITH IMPORT PERMIT ISSUED BEFORE 19 MARCH 2021– EXCISE DUTY AT THE RATE OF 15%.
5	47ENP	IMPORT FOR HOME CONSUMPTION OF SECOND-HAND E-POWER NISSAN NOTE ELECTRIC-HYBRID, PREVIOUSLY CLASSIFIED UNDER HS CODE 8703.80.92, FROM BONDED WAREHOUSE WITH IMPORT PERMIT ISSUED BEFORE 19 MARCH 2021 – EXCISE DUTY AT THE RATE OF 15%.
6	49ENP	IMPORT OF SECOND-HAND E-POWER NISSAN NOTE ELECTRIC-HYBRID, PREVIOUSLY CLASSIFIED UNDER HS CODE 8703.80.92, FROM FREEPORT FOR HOME CONSUMPTION WITH IMPORT PERMIT ISSUED BEFORE 19 MARCH 2021- EXCISE DUTY AT THE RATE OF 15%.

**NOTE: SECOND-HAND “E-POWER NISSAN NOTE ELECTRIC-HYBRID” MOTOR CARS PRIOR TO 31 MARCH 2021 WERE CLASSIFIED UNDER H.S CODES 8703.80.91 (HAD EXCISE DUTY AT THE RATE OF 0%) AND 8703.80.92 (HAD EXCISE DUTY AT THE RATE OF 15%).**

**THE ABOVE-MENTIONED CPCs SHALL BE EFFECTIVE AS FROM 05 JUNE 2021.**

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

**MRA CUSTOMS**

**04 JUNE 2021**