



**CUSTOMS DEPARTMENT**  
**NOTICE TO DECLARANTS AND IMPORTERS**

**CUSTOMS PROCEDURE CODES (CPCS) FOR IMPORTED FURNITURE UNDER**  
**REGULATION 22(4)(aa) OF THE INVESTMENT PROMOTION (SMART CITY**  
**SCHEME) REGULATIONS 2015**

**DECLARANTS AND IMPORTERS ARE HEREBY INFORMED THAT NEW CUSTOMS PROCEDURE CODES (CPCs) HAVE BEEN CREATED AS MENTIONED IN THE TABLE BELOW WITH RESPECT TO CUSTOMS DUTY EXEMPTION ON FURNITURE UNDERGOING FURTHER PROCESSING UNDER REGULATION 22(4)(aa) OF THE INVESTMENT PROMOTION (SMART CITY SCHEME) REGULATIONS 2015:**

<b>SN</b>	<b>CPC</b>	<b>DESCRIPTION</b>
1	40SC2	DIRECT IMPORT OF FURNITURE UNDERGOING 20% VALUE ADDITION UNDER REGULATION 22(4)(aa) OF THE INVESTMENT PROMOTION (SMART CITY SCHEME) REGULATIONS 2015 - CUSTOMS DUTY NOT PAYABLE.
2	47SC2	EXWHSE OF FURNITURE UNDERGOING 20% VALUE ADDITION UNDER REGULATION 22(4)(aa) OF THE INVESTMENT PROMOTION (SMART CITY SCHEME) REGULATIONS 2015 - CUSTOMS DUTY NOT PAYABLE.

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

***MRA CUSTOMS***  
***23<sup>RD</sup> NOVEMBER 2017***