



CUSTOMS DEPARTMENT

NOTICE TO ECONOMIC OPERATORS

CONCESSIONS ON MOTOR VEHICLES

ECONOMIC OPERATORS ARE HEREBY INFORMED THAT FURTHER TO THE GAZETTING OF THE *CUSTOMS TARIFF (AMENDMENT OF SCHEDULE) (NO. 4) REGULATIONS 2021 (G.N NO. 134 OF 2021)* AND *EXCISE (AMENDMENT OF SCHEDULE) (NO.4) REGULATIONS 2021 (G.N. NO. 135 OF 2021)*, THE UNDER-MENTIONED NEW CONCESSIONS ON MOTOR VEHICLES WILL BE IMPLEMENTED AS FROM 1 JULY 2021:

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, INCLUDING ONE HAVING BOTH INTERNAL COMBUSTION ENGINE AND ELECTRIC MOTOR, 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) THE MOTOR CAR, INCLUDING ONE HAVING BOTH INTERNAL COMBUSTION ENGINE AND ELECTRIC MOTOR, WITH AN ENGINE CAPACITY EXCEEDING 1,000 C.C.;

(B) DOUBLE SPACE CABIN VEHICLE;

- (C) SINGLE SPACE CABIN VEHICLE;
- (D) THE ELECTRIC VEHICLE; OR
- (E) 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 I.**
3. FOR THE PROPER IMPLEMENTATION OF THE ABOVE MEASURES –
 - (I) **CPCS 40CB2, 47CB2 AND 49CB2** SHALL BE USED FOR THE PROCESSING OF BILLS OF ENTRY FOR THE CLEARANCE OF BUSES UNDER ITEM B2 OF SUB-PART B OF PART IIA OF THE FIRST SCHEDULE TO THE CUSTOMS TARIFF ACT; AND
 - (II) **CPCS 40EB3, 47EB3, 49EB3, 40EB4, 47EB4 AND 49EB4** SHALL BE USED FOR THE PROCESSING OF BILLS OF ENTRY FOR THE CLEARANCE OF MOTOR VEHICLES UNDER ITEMS 3 AND 4 OF SUB-PART B OF PART IA OF THE FIRST SCHEDULE TO THE EXCISE ACT.
4. THE ABOVE MEASURES SHALL COME INTO OPERATION ON **1ST JULY 2021 AND SHALL BE VALID UP TO 30TH JUNE 2022.**

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

MRA CUSTOMS

23 JUNE 2021