



CUSTOMS DEPARTMENT

NOTICE TO ECONOMIC OPERATORS

EXCISE DUTY CONCESSION/EXEMPTION FACILITIES ON A MOTOR CAR TO ELIGIBLE STAFF OF PRIMARY SCHOOLS MANAGED BY THE ROMAN CATHOLIC EDUCATION AUTHORITY AND HINDU EDUCATION AUTHORITY

FOR THE PROPER IMPLEMENTATION OF FACILITIES TO ELIGIBLE STAFF OF PRIMARY SCHOOLS MANAGED BY THE ROMAN CATHOLIC EDUCATION AUTHORITY (RCEA) AND HINDU EDUCATION AUTHORITY (HEA) WITH RESPECT TO EXCISE DUTY CONCESSION/EXEMPTION ON A MOTOR CAR, DECLARANTS AND IMPORTERS ARE HEREBY INFORMED THAT -

- (1) (A) PART IA OF THE FIRST SCHEDULE TO THE EXCISE ACT IS BEING AMENDED –
- (I) IN SUB-PART A, BY DELETING ITEMS 83, 84, 85 AND 86 AND THEIR CORRESPONDING ENTRIES; AND
 - (II) IN SUB-PART B, BY INSERTING ITEMS 19, 20, 21, 22 AND 23 AND THEIR CORRESPONDING ENTRIES AS SET OUT IN **ANNEX I**.
- (B) THE ABOVE MEASURE SHALL BE DEEMED TO HAVE COME INTO OPERATION ON **1 JANUARY 2021**.
- (2) THE FOLLOWING CUSTOMS PROCEDURE CODES (CPCs) ARE BEING CREATED AS PER TABLE 1 BELOW:

TABLE 1

S/N	CPC	DESCRIPTION
1	40B19	DIRECT IMPORTATION OF MOTOR CAR UNDER ITEM 19 OF SUB-PART B OF PART IA TO THE FIRST SCHEDULE OF EXCISE ACT (PREVIOUS 40X83)
2	47B19	EX-WAREHOUSING OF MOTOR CAR UNDER ITEM 19 OF SUB-PART B OF PART IA TO THE FIRST SCHEDULE OF EXCISE ACT (PREVIOUS 47X83)
3	40B20	DIRECT IMPORTATION OF MOTOR CAR UNDER ITEM 20 OF SUB-PART B OF PART IA TO THE FIRST SCHEDULE OF EXCISE ACT

4	47B20	EX-WAREHOUSING OF MOTOR CAR UNDER ITEM 20 OF SUB-PART B OF PART IA TO THE FIRST SCHEDULE OF EXCISE ACT
5	40B21	DIRECT IMPORTATION OF MOTOR CAR UNDER ITEM 21 OF SUB-PART B OF PART IA TO THE FIRST SCHEDULE OF EXCISE ACT (PREVIOUS 40X84)
6	47B21	EX-WAREHOUSING OF MOTOR CAR UNDER ITEM 21 OF SUB-PART B OF PART IA TO THE FIRST SCHEDULE OF EXCISE ACT (PREVIOUS 47X84)
7	40B22	DIRECT IMPORTATION OF MOTOR CAR UNDER ITEM 22 OF SUB-PART B OF PART IA TO THE FIRST SCHEDULE OF EXCISE ACT (PREVIOUS 40X85)
8	47B22	EX-WAREHOUSING OF MOTOR CAR UNDER ITEM 22 OF SUB-PART B OF PART IA TO THE FIRST SCHEDULE OF EXCISE ACT (PREVIOUS 47X85)
9	40B23	DIRECT IMPORTATION OF MOTOR CAR UNDER ITEM 23 OF SUB-PART B OF PART IA TO THE FIRST SCHEDULE OF EXCISE ACT (PREVIOUS 40X86)
10	47B23	EX-WAREHOUSING OF MOTOR CAR UNDER ITEM 23 OF SUB-PART B OF PART IA TO THE FIRST SCHEDULE OF EXCISE ACT (PREVIOUS 47X86)

(3) CONSEQUENTLY, CPCs 40X83, 47X83, 40X84, 47X84, 40X85, 47X85, 40X86 AND 47X86 ARE BEING DEACTIVATED;

(4) TABLE 1 BELOW SUMMARISES PARAGRAPH (1)(A) WITH RESPECT TO –

- (A) THE DELETION AS PER COLUMN 1;
- (B) THE ADDITION AS PER COLUMN 2; AND
- (C) NEW CPCs FOR THE ABOVE MEASURE.

TABLE 2

COLUMN 1	COLUMN 2	COLUMN 3
DELETED ITEMS IN SUB-PART A OF PART IA	NEW ITEMS IN SUB-PART B OF PART IA	NEW CPCs BASED ON COLUMN 2
83	19	40B19, 47B19
	20 (New)	40B20, 47B20
84	21	40B21, 47B21
85	22	40B22, 47B22
86	23	40B23, 47B23

THE NEW CPCs CREATED AT PARAGRAPH (2) AND THE DEACTIVATION OF THE CPCs AT PARAGRAPH (3) SHALL COME INTO OPERATION ON **09 DECEMBER 2021**.

FOR FURTHER INFORMATION AND ASSISTANCE, YOU MAY CONTACT TEAM LEADER H. KHELAWON (MOTOR VEHICLE CORRIDOR) ON 202 0500 (EXT 7078).

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

MRA CUSTOMS

08 DECEMBER 2021