

Amendments to Part I of the First Schedule to the Customs Tariff Act and Part IV of the First Schedule to the Excise Act– Electrical appliances

A. AMENDMENTS TO CUSTOMS LAWS

(1) ECONOMIC OPERATORS ARE HEREBY INFORMED OF THE FOLLOWING REGULATIONS -

- (A) THE CUSTOMS TARIFF (AMENDMENT OF SCHEDULE) (NO. 4) REGULATIONS 2022 (G.N. NO. 206 OF 2022); AND
- (B) THE EXCISE (AMENDMENT OF SCHEDULE)(NO. 3) REGULATIONS 2022 (G.N. NO. 205 OF 2022),

WHICH HAVE RESPECTIVELY AMENDED *PART I OF THE FIRST SCHEDULE TO THE CUSTOMS TARIFF ACT* AND *PART IV OF THE FIRST SCHEDULE TO THE EXCISE ACT* BY –

- (I) DELETING THE H.S CODES SPECIFIED IN PART I OF **ANNEX I**;
- (II) INSERTING, IN THE APPROPRIATE NUMERICAL ORDER, THE HS CODES SPECIFIED IN PART II OF **ANNEX I**,

RELATED TO REGULATION 99E OF THE EXCISE REGULATIONS 1994.

KINDLY NOTE THAT ANNEX I IS IN THE FORMAT OF THE INTEGRATED TARIFF.

COPIES OF THE ABOVE-MENTIONED REGULATIONS ARE ANNEXED.

(2) THE ABOVE AMENDMENTS CATER FOR THE FOLLOWING –

- (A) (I) THRESHOLD OF ENERGY EFFICIENCY INDEX FOR REFRIGERATORS AND DISHWASHERS HAS BEEN AMENDED TO DIFFERENTIATE BETWEEN EFFICIENT AND INEFFICIENT ELECTRICAL APPLIANCES; AND
- (II) REFRIGERATORS AND DISHWASHERS ABOVE THE THRESHOLD SHALL BE CONSIDERED AS INEFFICIENT ELECTRICAL APPLIANCES, WHEREBY THE 25% LEVY(EXCISE DUTY) SHALL APPLY;

- (B) WASHING MACHINES HAVE BEEN REMOVED FROM THE SCOPE OF THIS MEASURE

THE ABOVE MEASURES SHALL COME INTO OPERATION ON **1 SEPTEMBER 2022**.

- (3) (A) KINDLY NOTE THAT AS PER REGULATION 4 OF G.N. NO. 205 OF 2022, *“the rate of levy (excise duty) applicable on goods of H.S. Codes 8418.10.10, 8418.21.10, 8418.29.10 and 8422.11.10, prior to 1 September 2022, shall continue to apply, provided that –*
- (a) *the goods were in bonded warehouse on or before 31 August 2022; and*
- (b) *the importer of the goods submits a certificate of conformity from the manufacturer of the goods, or from an accredited institution, certifying that the goods are in accordance with MS 201:2012 or MS 205:2011, as the case may be.”*
- (B) FOR THE PROPER IMPLEMENTATION OF THE MEASURE AT PARAGRAPH (A), NEW CUSTOMS PROCEDURE CODE (CPC) IS BEING CREATED AS PER TABLE 1 BELOW:

TABLE 1

S/N	CPC	DESCRIPTION
1	47BEA	EX-WAREHOUSING OF GOODS OF H.S. CODES 8418.10.10, 8418.21.10, 8418.29.10 AND 8422.11.10, PRIOR TO 1 SEPTEMBER 2022

THE ABOVE CPC SHALL COME INTO OPERATION ON **1 SEPTEMBER 2022**.

B. DEACTIVATION OF CPCS 40TOP AND 47TOP (IMPORT OF ELECTRICAL APPLIANCES)

FOR THE PURPOSE OF PARAGRAPH (A)(2)(B), ECONOMIC OPERATORS ARE HEREBY INFORMED THAT THE CUSTOMS PROCEDURE CODES (CPCS) 40TOP AND 47TOP, CREATED UNDER DI 2 OF 2017, SHALL NO LONGER BE EFFECTIVE AS FROM **1 SEPTEMBER 2022**.

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

FOR FURTHER INFORMATION AND ASSISTANCE YOU MAY CONTACT MRA CUSTOMS ON 202 0500 OR 637 9700.