

IMPLEMENTATION OF EXCISE DUTY CONCESSION ON A MOTOR CAR – INDEPENDENT COMMISSION AGAINST CORRUPTION (ICAC)

- (1) FOR THE PROPER IMPLEMENTATION OF EXCISE DUTY CONCESSION ON A MOTOR CAR TO ELIGIBLE OFFICERS OF THE INDEPENDENT COMMISSION AGAINST CORRUPTION (ICAC), DECLARANTS AND IMPORTERS ARE HEREBY INFORMED THAT THE FOLLOWING CUSTOMS PROCEDURE CODES (CPCs), ARE BEING CREATED AS PER TABLE BELOW –

TABLE

S/N	CPC	DESCRIPTION
1	40B25	DIRECT IMPORTATION OF MOTOR CAR UNDER ITEM 25 OF SUB-PART B OF PART IA TO THE FIRST SCHEDULE OF EXCISE ACT
2	47B25	EX-WAREHOUSING OF MOTOR CAR UNDER ITEM 25 OF SUB-PART B OF PART IA TO THE FIRST SCHEDULE OF EXCISE ACT
3	40B26	DIRECT IMPORTATION OF MOTOR CAR UNDER ITEM 26 OF SUB-PART B OF PART IA TO THE FIRST SCHEDULE OF EXCISE ACT
4	47B26	EX-WAREHOUSING OF MOTOR CAR UNDER ITEM 26 OF SUB-PART B OF PART IA TO THE FIRST SCHEDULE OF EXCISE ACT
5	40B27	DIRECT IMPORTATION OF MOTOR CAR UNDER ITEM 27 OF SUB-PART B OF PART IA TO THE FIRST SCHEDULE OF EXCISE ACT
6	47B27	EX-WAREHOUSING OF MOTOR CAR UNDER ITEM 27 OF SUB-PART B OF PART IA TO THE FIRST SCHEDULE OF EXCISE ACT
7	40B28	DIRECT IMPORTATION OF MOTOR CAR UNDER ITEM 28 OF SUB-PART B OF PART IA TO THE FIRST SCHEDULE OF EXCISE ACT
8	47B28	EX-WAREHOUSING OF MOTOR CAR UNDER ITEM 28 OF SUB-PART B OF PART IA TO THE FIRST SCHEDULE OF EXCISE ACT
9	40B29	DIRECT IMPORTATION OF MOTOR CAR UNDER ITEM 29 OF SUB-PART B OF PART IA TO THE FIRST SCHEDULE OF EXCISE ACT
10	47B29	EX-WAREHOUSING OF MOTOR CAR UNDER ITEM 29 OF SUB-PART B OF PART IA TO THE FIRST SCHEDULE OF EXCISE ACT

(2) CONSEQUENTLY, CPCs 40X64, 47X64, 4064A, 4764A, 4064B AND 4764B ARE BEING DEACTIVATED.

THE NEW CPCs CREATED AT PARAGRAPH (1) AND THE DEACTIVATION OF THE CPCs AT PARAGRAPH (2) SHALL COME INTO OPERATION ON 20 JUNE 2023.

FOR FURTHER INFORMATION AND ASSISTANCE, YOU MAY CONTACT THE MOTOR VEHICLE UNIT ON 202 0500 (EXT 7073 / 7074).

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