

## **NOTICE TO ECONOMIC OPERATORS**

### **IMPLEMENTATION OF THE RECOMMENDATIONS OF THE PAY RESEARCH BUREAU REPORT 2021 – DUTY CONCESSION/EXEMPTION FACILITIES ON A MOTOR VEHICLE**

FOR THE PROPER IMPLEMENTATION OF THE RECOMMENDATIONS OF THE PAY RESEARCH BUREAU REPORT 2021 (PRB REPORT 2021), 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 4, 5, 12, 13, 14, 15, 47, 59, 60, 67, 68, 69, 80, 81 AND 82 AND THEIR CORRESPONDING ENTRIES;
    - (II) IN SUB-PART B, BY INSERTING ITEMS 5, 6, 7, 8, 9, 10, 11, 12, 13, 14, 15, 16, 17 AND 18 AND THEIR CORRESPONDING ENTRIES AS SET OUT IN **ANNEX I**.
  - (B) THE ABOVE MEASURES 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   | 40B05 | DIRECT IMPORTATION OF MOTOR VEHICLE UNDER ITEM 5 OF SUB-PART B OF PART IA TO THE FIRST SCHEDULE OF EXCISE ACT (PREVIOUS 40X04) |
| 2   | 47B05 | EX-WAREHOUSING OF MOTOR VEHICLE UNDER ITEM 5 OF SUB-PART B OF PART IA TO THE FIRST SCHEDULE OF EXCISE ACT (PREVIOUS 47X04)     |
| 3   | 40B06 | DIRECT IMPORTATION OF MOTOR VEHICLE UNDER ITEM 6 OF SUB-PART B OF PART IA TO THE FIRST SCHEDULE OF EXCISE ACT (PREVIOUS 40X05) |
| 4   | 47B06 | EX-WAREHOUSING OF MOTOR VEHICLE UNDER ITEM 6 OF SUB-PART B OF PART IA TO THE FIRST SCHEDULE OF EXCISE ACT (PREVIOUS 47X05)     |

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| 5  | 40B07 | DIRECT IMPORTATION OF MOTOR VEHICLE UNDER ITEM 7 OF SUB-PART B OF PART IA TO THE FIRST SCHEDULE OF EXCISE ACT (PREVIOUS 40X12)  |
| 6  | 47B07 | EX-WAREHOUSING OF MOTOR VEHICLE UNDER ITEM 22 OF SUB-PART B OF PART IA TO THE FIRST SCHEDULE OF EXCISE ACT (PREVIOUS 47X12)     |
| 7  | 40B08 | DIRECT IMPORTATION OF MOTOR VEHICLE UNDER ITEM 8 OF SUB-PART B OF PART IA TO THE FIRST SCHEDULE OF EXCISE ACT (PREVIOUS 40X13)  |
| 8  | 47B08 | EX-WAREHOUSING OF MOTOR VEHICLE UNDER ITEM 8 OF SUB-PART B OF PART IA TO THE FIRST SCHEDULE OF EXCISE ACT (PREVIOUS 47X13)      |
| 9  | 40B09 | DIRECT IMPORTATION OF MOTOR VEHICLE UNDER ITEM 9 OF SUB-PART B OF PART IA TO THE FIRST SCHEDULE OF EXCISE ACT (PREVIOUS 40X59)  |
| 10 | 47B09 | EX-WAREHOUSING OF MOTOR VEHICLE UNDER ITEM 9 OF SUB-PART B OF PART IA TO THE FIRST SCHEDULE OF EXCISE ACT (PREVIOUS 47X59)      |
| 11 | 40B10 | DIRECT IMPORTATION OF MOTOR VEHICLE UNDER ITEM 10 OF SUB-PART B OF PART IA TO THE FIRST SCHEDULE OF EXCISE ACT (PREVIOUS 40X15) |
| 12 | 47B10 | EX-WAREHOUSING OF MOTOR VEHICLE UNDER ITEM 10 OF SUB-PART B OF PART IA TO THE FIRST SCHEDULE OF EXCISE ACT (PREVIOUS 47X15)     |
| 13 | 40B11 | DIRECT IMPORTATION OF MOTOR VEHICLE UNDER ITEM 11 OF SUB-PART B OF PART IA TO THE FIRST SCHEDULE OF EXCISE ACT (PREVIOUS 40X14) |
| 14 | 47B11 | EX-WAREHOUSING OF MOTOR VEHICLE UNDER ITEM 11 OF SUB-PART B OF PART IA TO THE FIRST SCHEDULE OF EXCISE ACT (PREVIOUS 47X14)     |
| 15 | 40B12 | DIRECT IMPORTATION OF MOTOR VEHICLE UNDER ITEM 12 OF SUB-PART B OF PART IA TO THE FIRST SCHEDULE OF EXCISE ACT (PREVIOUS 40X47) |
| 16 | 47B12 | EX-WAREHOUSING OF MOTOR VEHICLE UNDER ITEM 12 OF SUB-PART B OF PART IA TO THE FIRST SCHEDULE OF EXCISE ACT (PREVIOUS 47X47)     |
| 17 | 40B13 | DIRECT IMPORTATION OF MOTOR VEHICLE UNDER ITEM 13 OF SUB-PART B OF PART IA TO THE FIRST SCHEDULE OF EXCISE ACT (PREVIOUS 40X67) |
| 18 | 47B13 | EX-WAREHOUSING OF MOTOR VEHICLE UNDER ITEM 13 OF SUB-PART B OF PART IA TO THE FIRST SCHEDULE OF EXCISE ACT (PREVIOUS 47X67)     |
| 19 | 40B14 | DIRECT IMPORTATION OF MOTOR VEHICLE UNDER ITEM 14 OF SUB-PART B OF PART IA TO THE FIRST SCHEDULE OF EXCISE ACT (PREVIOUS 40X68) |
| 20 | 47B14 | EX-WAREHOUSING OF MOTOR VEHICLE UNDER ITEM 14 OF SUB-PART B OF PART IA TO THE FIRST SCHEDULE OF EXCISE ACT (PREVIOUS 47X68)     |
| 21 | 40B15 | DIRECT IMPORTATION OF MOTOR VEHICLE UNDER ITEM 15 OF SUB-PART B OF PART IA TO THE FIRST   |

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|----|-------|---|
|    |       | SCHEDULE OF EXCISE ACT (PREVIOUS 40X69)   |
| 22 | 47B15 | EX-WAREHOUSING OF MOTOR VEHICLE UNDER ITEM 15 OF SUB-PART B OF PART IA TO THE FIRST SCHEDULE OF EXCISE ACT (PREVIOUS 47X69)     |
| 23 | 40B16 | DIRECT IMPORTATION OF MOTOR VEHICLE UNDER ITEM 16 OF SUB-PART B OF PART IA TO THE FIRST SCHEDULE OF EXCISE ACT (PREVIOUS 40X80) |
| 24 | 47B16 | EX-WAREHOUSING OF MOTOR VEHICLE UNDER ITEM 16 OF SUB-PART B OF PART IA TO THE FIRST SCHEDULE OF EXCISE ACT (PREVIOUS 47X80)     |
| 25 | 40B17 | DIRECT IMPORTATION OF MOTOR VEHICLE UNDER ITEM 17 OF SUB-PART B OF PART IA TO THE FIRST SCHEDULE OF EXCISE ACT (PREVIOUS 40X81) |
| 26 | 47B17 | EX-WAREHOUSING OF MOTOR VEHICLE UNDER ITEM 17 OF SUB-PART B OF PART IA TO THE FIRST SCHEDULE OF EXCISE ACT (PREVIOUS 47X81)     |
| 27 | 40B18 | DIRECT IMPORTATION OF MOTOR VEHICLE UNDER ITEM 18 OF SUB-PART B OF PART IA TO THE FIRST SCHEDULE OF EXCISE ACT (PREVIOUS 40X60) |
| 28 | 47B18 | EX-WAREHOUSING OF MOTOR VEHICLE UNDER ITEM 18 OF SUB-PART B OF PART IA TO THE FIRST SCHEDULE OF EXCISE ACT (PREVIOUS 47X60)     |

(3) CONSEQUENTLY, CPCs 40X04, 47X04, 40X05, 47X05, 40X12, 47X12, 40X13, 47X13, 40X14, 47X14, 40X15, 47X15, 40X47, 47X47, 40X59, 47X59, 40X60, 47X60, 40X67, 47X67, 40X68, 47X68, 40X69, 47X69, 40X80, 47X80, 40X81, 47X81, 40X82 AND 47X82 ARE BEING DEACTIVATED;

(4) TABLE 2 BELOW SUMMARISES PARAGRAPH 1(A) WITH RESPECT TO –

- (I) THE DELETION AS PER COLUMN 1;
- (II) THE ADDITION AS PER COLUMN 2; AND
- (III) NEW CPCs FOR THE PRB REPORT 2021.

**TABLE 2**

| <b>Column 1</b>                               | <b>Column 2</b>                           | <b>Column 3</b>   |
|---|---|---|
| <b>Deleted Items in Sub-Part A of Part IA</b> | <b>New Items in Sub-Part B of Part IA</b> | <b>New CPCs for the PRB Report 2021 based on column 2</b> |
| 4   | 5   | 40B05, 47B05  |
| 5   | 6   | 40B06, 47B06  |
| 12  | 7   | 40B07, 47B07  |
| 13  | 8   | 40B08, 47B08  |
| 59  | 9   | 40B09, 47B09  |
| 15  | 10  | 40B10, 47B10  |
| 14  | 11  | 40B11, 47B11  |
| 47  | 12  | 40B12, 47B12  |
| 67  | 13  | 40B13, 47B13  |
| 68  | 14  | 40B14, 47B14  |

|              |    |              |
|--------------|----|--------------|
| 69           | 15 | 40B15, 47B15 |
| 80           | 16 | 40B16, 47B16 |
| 81           | 17 | 40B17, 47B17 |
| 60           | 18 | 40B18, 47B18 |
| 82 (Deleted) |    |              |

THE NEW CPCs CREATED AT PARAGRAPH (2) AND THE DEACTIVATION OF THE CPCs AT PARAGRAPH (3) SHALL COME INTO OPERATION ON **26 NOVEMBER 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**

**25 NOVEMBER 2021**