

SECOND-HAND MOTOR VEHICLE IMPORTED FOR RALLY PURPOSES

ECONOMIC OPERATORS ARE HEREBY INFORMED THAT FOR THE PROPER IMPLEMENTATION OF THE CONSUMER PROTECTION (CONTROL OF IMPORTS) (AMENDMENT NO. 3) REGULATIONS 2023 (**G.N. No. 99 of 2023**), WITH RESPECT TO “A SECOND-HAND MOTOR VEHICLE, INCLUDING A LEFT-HAND DRIVE SECOND-HAND MOTOR VEHICLE, **WHICH IS IMPORTED FOR RALLY PURPOSES**”:-

- (1) CUSTOMS PROCEDURE CODES (CPCs) HAVE BEEN CREATED, AS PER TABLE BELOW -

TABLE

S/N	CPC	DESCRIPTION
1	50MVR	TEMPORARY IMPORT OF SECOND-HAND MOTOR VEHICLES FOR RALLY PURPOSES - DET UNDER SECURITY
2	35MVR	RE-EXPORT OF SECOND-HAND MOTOR VEHICLES TEMPORARILY IMPORTED FOR RALLY PURPOSES UNDER CPC 50MVR

- (2) (I) THE SECOND-HAND MOTOR VEHICLE UNDER THIS MEASURE SHALL BE ADMINISTRATED UNDER SECTION 21 OF THE CUSTOMS ACT.
- (II) THE BILL OF ENTRY AT IMPORT MADE UNDER CPC 50MVR SHALL BE ACCOMPANIED BY THE SPECIFIED DOCUMENTS TOGETHER WITH A SCANNED COPY OF THE ORIGINAL DOCUMENTS ISSUED BY NLTA IN RELATION TO THE –
- (A) RESTRICTED PERIOD FOR THE IMPORTATION OF THE SECOND-HAND MOTOR VEHICLE; AND
 - (B) THE **VISITOR’S LICENCE** FOR THE IMPORTATION OF THE SECOND-HAND MOTOR VEHICLE
- (III) THE IMPORTER SHALL ALSO FURNISH AN ADEQUATE SECURITY TO COVER THE DUTY, EXCISE DUTY AND TAXES WHICH WOULD OTHERWISE BE PAYABLE.

KINDLY NOTE THAT NO IMPORT PERMIT SHALL BE REQUIRED IN RESPECT OF "A SECOND-HAND MOTOR VEHICLE, INCLUDING A LEFT-HAND DRIVE SECOND-HAND MOTOR VEHICLE, WHICH IS IMPORTED FOR RALLY PURPOSES"

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