



## NOTICE TO DECLARANTS

**DECLARANTS ARE HEREBY INFORMED THAT:**

**(1)(A) NEW CUSTOMS PROCEDURE CODES (CPCs) HAVE BEEN CREATED FOR THE IMPLEMENTATION OF EXCISE DUTY CONCESSIONS UNDER ITEM 7 OF PART 1A OF THE FIRST SCHEDULE TO THE EXCISE ACT 1994 AS PER TABLE 1 BELOW;**

**TABLE 1**

| SN | CPC   | DESCRIPTION  | EFFECTIVE DATE |
|----|-------|--|----------------|
| 1  | 40X07 | IMPORT OF EXCISABLE GOODS TO BE USED AS INPUT IN THE PRODUCTION AND PROCESSING OF GOODS AS PER CONCESSION 7 OF PART 1A OF EXCISE ACT | 15.09.2014     |
| 2  | 47X07 | EXWHSE OF EXCISABLE GOODS TO BE USED AS INPUT IN THE PRODUCTION AND PROCESSING OF GOODS AS PER CONCESSION 7 OF PART 1A OF EXCISE ACT |                |
| 3  | E4X07 | EXWHSE OF EXCISABLE GOODS AS PER CONCESSION 7 OF PART 1A OF EXCISE ACT   |                |

**(B) WITH THE CREATION OF NEW CPCs 40X07, 47X07 AND E4X07, THE FOLLOWING CPCs IN TABLE 2 BELOW WILL BE DEACTIVATED IN THE CMS WITH EFFECT FROM 15 SEPTEMBER 2014.**

**TABLE 2**

| SN | CPC   | DESCRIPTION   |
|----|-------|---|
| 1  | 40SYR | DIRECT IMPORT OF SYRUP FOR USE AS INPUT IN THE MANUFACTURE OF PRODUCTS OTHER THAN SOFT DRINKS – EXCISE DUTY EXEMPT  |
| 2  | 47SYR | EX-WAREHOUSING OF SYRUP FOR USE AS INPUT IN THE MANUFACTURE OF PRODUCTS OTHER THAN SOFT DRINKS – EXCISE DUTY EXEMPT |
| 3  | 40SLM | DIRECT IMPORT UNDER SECURITY OF CONCESSION FOR MANUFACTURE OF SOFT DRINK (LICENSE MANUFACTURERS)                    |
| 4  | 47SLM | EXWHSE UNDER SECURITY OF CONCESSION FOR MANUFACTURE OF SOFT DRINK (LICENSE MANUFACTURERS)                           |

- (2) **FOLLOWING AMENDMENTS MADE TO THE EXCISE ACT (GN155 OF 2014) AND CUSTOMS TARIFF ACT (GN 154 OF 2014)  
THE FOLLOWING CPCs IN TABLE 3 BELOW WILL BE DEACTIVATED IN THE CMS WITH EFFECT FROM 15 SEPTEMBER  
2014.**

**TABLE 3**

| <b>SN</b> | <b>CPC</b> | <b>DESCRIPTION</b>  |
|-----------|------------|---|
| 1         | 98590      | <b>IMPORT OF LPG UNDER HS CODE 2711.13 INTO FREEPORT MEANT FOR RE-EXPORT – NO MID LEVY</b>      |
| 2         | 38590      | <b>RE-EXPORT OF LPG UNDER HS CODE 2711.13 FROM FREEPORT PREVIOUSLY IMPORTED UNDER CPC 98590</b> |

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

***MRA CUSTOMS DEPT  
12 September 2014***