

VALIDITY AND APPLICABILITY OF RULINGS ISSUED UNDER SECTION 19B OF THE CUSTOMS ACT

THE ATTENTION OF ECONOMIC OPERATORS IS DRAWN TO SECTION 19B(7A) OF THE CUSTOMS ACT, WHICH PROVIDES THAT A RULING ISSUED SHALL BE VALID FOR A PERIOD OF **THREE YEARS** AS FROM THE DATE OF ITS ISSUE.

WHERE RULINGS ARE AMENDED OR REVOKED BEFORE A PERIOD OF THREE YEARS, NOTICES ARE POSTED ON THE WEBSITE OF THE MAURITIUS REVENUE AUTHORITY FOR THE INFORMATION OF ECONOMIC OPERATORS.

ACCORDINGLY, ECONOMIC OPERATORS ARE REQUESTED TO VERIFY THE VALIDITY OF RULINGS ISSUED PRIOR TO SUBMITTING DECLARATIONS FOR CUSTOMS PURPOSES.

ECONOMIC OPERATORS MAY APPLY FOR A RULING, IN ACCORDANCE WITH ESTABLISHED PROCEDURES, IN INSTANCES WHERE THE PREVIOUS RULING ISSUED IS NO MORE VALID.

FOR FURTHER INFORMATION AND ASSISTANCE, KINDLY VISIT THE MRA WEBSITE: www.mra.mu, OR PHONE THE CUSTOMS DEPARTMENT ON THE FOLLOWING PHONE NUMBER: 202 0500 (Ext. 7443, 7453, 7485, 7486 or 7487) DURING WORKING HOURS.