

## NOTICE TO DECLARANTS AND IMPORTERS

## **ENVIRONMENT PROTECTION FEE**

DECLARANTS AND IMPORTERS ARE HEREBY INFORMED THAT AS FROM 1 JULY 2025, -

- (1) THE ENVIRONMENT PROTECTION FEE (EPF) AS PER TABLE 1 BELOW SHALL BE PAYABLE, ON THE UNDERMENTIONED GOODS IMPORTED FOR HOME CONSUMPTION (REGIMES 40, 47 AND 49)
- (2) THE TAX CODES AS PER TABLE 1 BELOW SHALL BE USED FOR THE PAYMENT OF THE ENVIRONMENT PROTECTION FEE DURING THE PROCESSING OF BILLS OF ENTRY FOR THESE GOODS.

## TABLE 1

GOODS		FEE PAYABLE (Rs)	TAX CODE
1.	MOBILE PHONES HAVING AN IMPORT VALUE EXCEEDING 1,000 RUPEES	140	U1
2.	BATTERIES FOR VEHICLES, OTHER THAN MOTORCYCLES, ELECTRIC BICYCLES AND ELECTRIC WHEELCHAIRS	100	U2
3.	PNEUMATIC TYRES, EXCEPT THOSE USED FOR MOTORCYCLES, BICYCLES AND WHEELCHAIRS	100	U3

(3) CONSEQUENTLY, TAX CODE 26 SHALL BE DEACTIVATED.

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

**MAURITIUS REVENUE AUTHORITY** 

30 June 2025