# NOTICE TO ECONOMIC OPERATORS

## IMPLEMENTATION OF MEASURES AS PER THE FINANCE ACT 2026

ECONOMIC OPERATORS ARE HEREBY INFORMED THAT CUSTOMS PROCEDURE CODES (CPCs), AS PER TABLE BELOW, HAVE BEEN CREATED FOR THE PROPER IMPLEMENTATION OF THE FOLLOWING MEASURES PROVIDED IN THE FINANCE ACT 2026 (ACT NO. 14 OF 2026) -

(1) EXCISE DUTY EXEMPTION UNDER NEW ITEM 72B OF SUB-PART A OF PART IA OF THE FIRST SCHEDULE TO THE EXCISE ACT;

(2) VALUE ADDED TAX EXEMPTIONS UNDER -

(a) NEW ITEM 2 OF THE NINTH SCHEDULE TO VALUE ADDED TAX ACT;

(b) NEW ITEM 32 OF THE NINTH SCHEDULE TO VALUE ADDED TAX ACT.

| S/N | CPC | DESCRIPTION |
|---|---|---|
| 1 | 4072B | DIRECT IMPORTATION OF MOTOR VEHICLE UNDER ITEM 72B OF SUB-PART A OF PART IA OF THE FIRST SCHEDULE TO THE EXCISE ACT - **EXCISE DUTY EXEMPTED** |
| 2 | 4772B | EX-WAREHOUSING OF MOTOR VEHICLE UNDER ITEM 72B OF SUB-PART A OF PART IA OF THE FIRST SCHEDULE TO THE EXCISE ACT - **EXCISE DUTY EXEMPTED** |
| 3 | 40V02 | DIRECT IMPORTATION OF GOODS BY A BENEVOLENT AND CHARITABLE INSTITUTION RECEIVING FUNDING FROM THE NATIONAL SOCIAL INCLUSION FOUNDATION AS PER ITEM 2(c) OF THE NINTH SCHEDULE TO THE VALUE ADDED TAX ACT – **VAT EXEMPTED ONLY** |
| 4 | 47V02 | EX-WAREHOUSING OF GOODS BY A BENEVOLENT AND CHARITABLE INSTITUTION RECEIVING FUNDING FROM THE NATIONAL SOCIAL INCLUSION FOUNDATION AS PER ITEM 2(c) OF THE NINTH SCHEDULE TO THE VALUE ADDED TAX ACT – **VAT EXEMPTED ONLY** |
| 5 | 40V32 | DIRECT IMPORTATION OF GOODS AS PER ITEM 32 OF THE NINTH SCHEDULE TO THE VALUE ADDED TAX ACT – **VAT EXEMPTED ONLY** |
| 6 | 47V32 | EX-WAREHOUSING OF GOODS AS PER ITEM 32 OF THE NINTH SCHEDULE TO THE VALUE ADDED TAX ACT – **VAT EXEMPTED ONLY** |

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

***FOR FURTHER INFORMATION AND ASSISTANCE, YOU MAY CONTACT ON 202 0500, DURING WORKING HOURS –***

***(1) THE MOTOR VEHICLE UNIT WITH RESPECT TO THE MEASURE AT PARAGRAPH (1);***

***(2) THE EXEMPTION MONITORING UNIT WITH RESPECT TO THE MEASURES AT PARAGRAPH (2).***

**MAURITIUS REVENUE AUTHORITY** **03 September 2026**

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