

NOTICE TO DECLARANTS AND IMPORTERS

NEW CPCs FOR IMPLEMENTATION OF MEASURES IN THE FINANCE (MISCELLANEOUS PROVISIONS) ACT 2020

DECLARANTS AND IMPORTERS ARE HEREBY INFORMED THAT **THE FINANCE (MISCELLANEOUS PROVISIONS) ACT 2020 (ACT NO. 7 OF 2020)** HAS AMENDED THE CUSTOMS LAWS AS FOLLOWS:

- (1) GOODS IMPORTED IN MULTIPLE OR SPLIT SHIPMENTS MAY BE ENTERED UNDER THE SAME CLASSIFICATION THAT THE GOODS WOULD HAVE BEEN ENTERED IF THEY HAD BEEN IMPORTED IN ONE SHIPMENT**

NEW SECTION 30A HAS BEEN INTRODUCED IN THE CUSTOMS ACT TO PROVIDE THAT GOODS, IMPORTED IN MULTIPLE OR SPLIT SHIPMENTS, MAY BE ENTERED UNDER THE SAME CLASSIFICATION THAT THE GOODS WOULD HAVE BEEN ENTERED IF THEY HAD BEEN IMPORTED IN ONE SHIPMENT IN SUCH MANNER AND UNDER SUCH CONDITIONS AS THE DIRECTOR-GENERAL MAY DETERMINE.

FOR THE PROPER IMPLEMENTATION OF THE ABOVE MEASURE, THE FOLLOWING CUSTOMS PROCEDURE CODES (CPCs) HAVE BEEN CREATED:

S/N	CPC	DESCRIPTION
1	70MSS	WAREHOUSING OF DIRECT IMPORT OF GOODS IN MULTIPLE OR SPLIT SHIPMENTS, IN ACCORDANCE WITH THE HS CODE OF THE FULL AND COMPLETE CONSIGNMENT
2	98MSS	IMPORT INTO FREEPORT BY A FREEPORT LICENSEE OF GOODS IN MULTIPLE OR SPLIT SHIPMENTS, IN ACCORDANCE WITH THE HS CODE OF THE FULL AND COMPLETE CONSIGNMENT
3	38MSS	EXPORT FROM FREEPORT OF GOODS IN MULTIPLE OR SPLIT SHIPMENTS INTO THE LOCAL MARKET, IN ACCORDANCE WITH THE HS CODE OF THE FULL AND COMPLETE CONSIGNMENT

4	40MSS	DIRECT IMPORTATION OF GOODS IN MULTIPLE OR SPLIT SHIPMENTS, DET PAYABLE IN ACCORDANCE WITH THE HS CODE OF THE FULL AND COMPLETE CONSIGNMENT
5	47MSS	EX-WAREHOUSING OF GOODS IN MULTIPLE OR SPLIT SHIPMENTS, DET PAYABLE IN ACCORDANCE WITH THE HS CODE OF THE FULL AND COMPLETE CONSIGNMENT
6	49MSS	IMPORT FROM FREEPORT OF GOODS IN MULTIPLE OR SPLIT SHIPMENTS, DET PAYABLE IN ACCORDANCE WITH THE HS CODE OF THE FULL AND COMPLETE CONSIGNMENT

(2) CUSTOMS DUTY AND VAT EXEMPTIONS IN CONNECTION WITH THE INLAND AQUACULTURE PROJECT

NEW ITEM E 110 HAS BEEN INTRODUCED IN **PART II OF THE FIRST SCHEDULE OF THE CUSTOMS TARIFF ACT** AND ITEM 21 HAS BEEN INTRODUCED IN **THE NINTH SCHEDULE OF THE VALUE ADDED TAX ACT** TO CATER FOR CUSTOMS DUTY AND VAT EXEMPTIONS ON EQUIPMENT (EXCLUDING OFFICE EQUIPMENT, FURNITURE AND VEHICLES) FOR THE EXCLUSIVE USE OF, OR IN FURTHERANCE OF, THE INLAND AQUACULTURE PROJECT.

FOR THE PROPER IMPLEMENTATION OF THE ABOVE MEASURE, THE FOLLOWING CPCs HAVE BEEN CREATED:

S/N	CPC	DESCRIPTION
1	40110	DIRECT IMPORTATION OF EQUIPMENT (EXCLUDING OFFICE EQUIPMENT, FURNITURE AND VEHICLES) , BY ANY REGISTERED PERSON UNDER ITEM E110 OF PART II OF THE FIRST SCHEDULE TO CTA AND ITEM 22 OF THE NINTH SCHEDULE TO THE VAT ACT – CUSTOMS DUTY AND VAT EXEMPTED
2	47110	EX-WAREHOUSING OF EQUIPMENT (EXCLUDING OFFICE EQUIPMENT, FURNITURE AND VEHICLES) , BY ANY REGISTERED PERSON UNDER ITEM E110 OF PART II OF THE FIRST SCHEDULE TO CTA AND ITEM 22 OF THE NINTH SCHEDULE TO THE VAT ACT – CUSTOMS DUTY AND VAT EXEMPTED
3	49110	IMPORT FROM FREEPORT OF EQUIPMENT (EXCLUDING OFFICE EQUIPMENT, FURNITURE AND VEHICLES) , BY ANY REGISTERED PERSON UNDER ITEM E110 OF PART II OF THE FIRST SCHEDULE

		TO CTA AND ITEM 22 OF THE NINTH SCHEDULE TO THE VAT ACT – CUSTOMS DUTY AND VAT EXEMPTED
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(3) VAT EXEMPTION TO A REGISTERED PERSON ENGAGED IN MEDICAL RESEARCH AND DEVELOPMENT

ITEM 21 HAS BEEN INTRODUCED IN **THE NINTH SCHEDULE OF THE VALUE ADDED TAX ACT** TO PROVIDE FOR EXEMPTION OF VAT ON IMPORTATION OF PLANT AND EQUIPMENT (EXCLUDING VEHICLES) BY ANY PERSON ENGAGED IN MEDICAL RESEARCH AND DEVELOPMENT.

FOR THE PROPER IMPLEMENTATION OF THE ABOVE MEASURE, THE FOLLOWING CPCs HAVE BEEN CREATED:

S/N	CPC	DESCRIPTION
1	40V21	DIRECT IMPORTATION OF PLANT AND EQUIPMENT (EXCLUDING VEHICLES) BY A REGISTERED PERSON ENGAGED IN MEDICAL RESEARCH AND DEVELOPMENT, AS PER ITEM 21 OF THE NINTH SCHEDULE TO THE VAT ACT – VAT EXEMPTED
2	47V21	EX-WAREHOUSING OF PLANT AND EQUIPMENT (EXCLUDING VEHICLES) BY A REGISTERED PERSON ENGAGED IN MEDICAL RESEARCH AND DEVELOPMENT, AS PER ITEM 21 OF THE NINTH SCHEDULE TO THE VAT ACT – VAT EXEMPTED
3	49V21	IMPORT FROM FREEPORT OF PLANT AND EQUIPMENT (EXCLUDING VEHICLES) BY A REGISTERED PERSON ENGAGED IN MEDICAL RESEARCH AND DEVELOPMENT, AS PER ITEM 21 OF THE NINTH SCHEDULE TO THE VAT ACT – VAT EXEMPTED

(4) VAT EXEMPTION IN CONNECTION WITH THE SETTING UP OF A BRANCH CAMPUS IN MAURITIUS

(A) ITEM 23 HAS BEEN INTRODUCED IN **THE NINTH SCHEDULE OF THE VALUE ADDED TAX ACT** TO PROVIDE FOR EXEMPTION OF VAT ON IMPORTATION OF EQUIPMENT (EXCLUDING OFFICE EQUIPMENT, FURNITURE AND VEHICLES) FOR EXCLUSIVE USE OF, OR IN FURTHERANCE OF THE INLAND AQUACULTURE PROJECT.

FOR THE PROPER IMPLEMENTATION OF THE ABOVE MEASURE, THE FOLLOWING CPCs HAVE BEEN CREATED:

S/N	CPC	DESCRIPTION
1	40V23	DIRECT IMPORTATION OF INFORMATION TECHNOLOGY SYSTEM AND INFORMATION TECHNOLOGY RELATED MATERIALS AND EQUIPMENT, FOR THE PURPOSE OF ONLINE EDUCATION IN CONNECTION WITH THE SETTING UP OF A BRANCH CAMPUS IN MAURITIUS, AS PER ITEM 23 OF THE NINTH SCHEDULE TO THE VAT ACT - VAT EXEMPTED
2	47V23	EX-WAREHOUSING OF INFORMATION TECHNOLOGY SYSTEM AND INFORMATION TECHNOLOGY RELATED MATERIALS AND EQUIPMENT, FOR THE PURPOSE OF ONLINE EDUCATION IN CONNECTION WITH THE SETTING UP OF A BRANCH CAMPUS IN MAURITIUS, AS PER ITEM 23 OF THE NINTH SCHEDULE TO THE VAT ACT - VAT EXEMPTED
3	49V23	IMPORT FROM FREEPORT OF INFORMATION TECHNOLOGY SYSTEM AND INFORMATION TECHNOLOGY RELATED MATERIALS AND EQUIPMENT, FOR THE PURPOSE OF ONLINE EDUCATION IN CONNECTION WITH THE SETTING UP OF A BRANCH CAMPUS IN MAURITIUS, AS PER ITEM 23 OF THE NINTH SCHEDULE TO THE VAT ACT - VAT EXEMPTED

(5) VAT EXEMPTION IN CONNECTION WITH THE SETTING UP OF THE SMART AND INNOVATIVE-DRIVEN PROJECT

ITEM 24 HAS BEEN INTRODUCED IN **THE NINTH SCHEDULE OF THE VALUE ADDED TAX ACT** TO PROVIDE FOR EXEMPTION OF VAT ON IMPORTATION OF PLANT, MACHINERY, EQUIPMENT AND MATERIALS (EXCLUDING VEHICLES), IN RESPECT OF THE SETTING UP OF THE SMART AND INNOVATIVE-DRIVEN PROJECT.

FOR THE PROPER IMPLEMENTATION OF THE ABOVE MEASURE, THE FOLLOWING CPCs HAVE BEEN CREATED:

S/N	CPC	DESCRIPTION
1	40V24	DIRECT IMPORTATION OF PLANT, MACHINERY, EQUIPMENT AND MATERIALS (EXCLUDING VEHICLES), IN RESPECT OF THE SETTING UP OF THE SMART AND INNOVATIVE-DRIVEN PROJECT, AS PER ITEM 24 OF THE NINTH SCHEDULE TO THE VAT

		ACT – VAT EXEMPTED
2	47V24	EX-WAREHOUSING OF PLANT, MACHINERY, EQUIPMENT AND MATERIALS (EXCLUDING VEHICLES), IN RESPECT OF THE SETTING UP OF THE SMART AND INNOVATIVE-DRIVEN PROJECT, AS PER ITEM 24 OF THE NINTH SCHEDULE TO THE VAT ACT – VAT EXEMPTED
3	49V24	IMPORT FROM FREEPORT OF PLANT, MACHINERY, EQUIPMENT AND MATERIALS (EXCLUDING VEHICLES), IN RESPECT OF THE SETTING UP OF THE SMART AND INNOVATIVE-DRIVEN PROJECT, AS PER ITEM 24 OF THE NINTH SCHEDULE TO THE VAT ACT – VAT EXEMPTED

THE ABOVE MEASURES SHALL BE DEEMED TO HAVE COME INTO OPERATION ON **07TH AUGUST 2020.**

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

**MRA CUSTOMS
19TH AUGUST 2020**