



**CUSTOMS DEPARTMENT**

## **NOTICE TO ECONOMIC OPERATORS**

### **AMENDMENTS BY THE COVID-19 (MISCELLANEOUS PROVISIONS) ACT 2020**

ECONOMIC OPERATORS ARE HEREBY INFORMED OF THE FOLLOWING SALIENT AMENDMENTS BROUGHT BY THE COVID-19 (MISCELLANEOUS PROVISIONS) ACT 2020 TO THE CUSTOMS ACT, THE FREEPORT ACT AND THE MAURITIUS REVENUE AUTHORITY ACT RESPECTIVELY –

#### **(1) AMENDMENTS TO THE CUSTOMS ACT AS PER SECTION 11 OF THE COVID-19 (MISCELLANEOUS PROVISIONS) ACT 2020**

##### **(A) AMENDMENTS TO SUBSECTION 9A(3)(b) – DEFERRED PAYMENT SCHEME**

AMENDMENTS HAVE BEEN MADE TO SUB-SECTION 9A(3)(b), WHEREBY COMPLIANT VAT REGISTERED ENTITIES AND SMES SHALL BENEFIT FROM ADDITIONAL PAYMENT FACILITIES UNDER THE DEFERRED PAYMENT SCHEME AS FOLLOWS:

- (I) ANY DEFERRED PAYMENT GRANTED IN A PRECEDING MONTH, THE DEFERRED PAYMENT DUE SHALL BE BROUGHT TO ACCOUNT WITHIN 16 WORKING DAYS OF THE NEXT MONTH;

(II) FOR THE MONTH OF JUNE, ALL DEFERRED PAYMENT GRANTED SHALL BE BROUGHT TO ACCOUNT NOT LATER THAN 2 WORKING DAYS BEFORE THE END OF THE MONTH.

(B) AMENDMENTS TO SECTION 76 – PERIOD OF WAREHOUSING (BONDED WAREHOUSE)

(I) AMENDMENTS HAVE BEEN MADE TO SECTION 76 OF THE CUSTOMS ACT BY -

(A) RENUMBERING THE EXISTING PROVISION AS SUBSECTION (1);

(B) NOTWITHSTANDING THE RENUMBERED SUBSECTION (1)(c), GOODS, FOR WHICH THE DATE OF ENTRY FOR WAREHOUSING DURING THE PERIOD STARTING ON 2 NOVEMBER 2019 AND ENDING ON 31 DECEMBER 2020, MAY BE WAREHOUSED FOR A PERIOD OF 36 MONTHS INSTEAD OF 24 MONTHS.

**(2) AMENDMENTS TO THE FREEPORT ACT AS PER SECTION 21 OF THE COVID-19 (MISCELLANEOUS PROVISIONS) ACT 2020**

AMENDMENTS TO SUBSECTION 7(3) – PERIOD OF WAREHOUSING (FREEPORT ACTIVITIES)

AMENDMENTS HAVE BEEN MADE TO SUBSECTION 7(3) OF THE FREEPORT ACT BY INTRODUCING SUBSECTION (aaa) TO EXTEND THE WAREHOUSING PERIOD WHICH READS AS FOLLOWS:

(aaa) NOTWITHSTANDING SUBSECTION 7(3)(aa)(ii), GOODS, FOR WHICH THE DATE OF ENTRY FOR WAREHOUSING DURING THE PERIOD STARTING ON 1 OCTOBER 2018 AND ENDING ON 31 DECEMBER 2020, MAY BE WAREHOUSED FOR A PERIOD OF 36 MONTHS INSTEAD OF 24 MONTHS.

**(3) AMENDMENTS HAVE BEEN MADE TO THE MRA ACT 2004 AS PER SECTION 35(b) OF THE COVID-19 (MISCELLANEOUS PROVISIONS) ACT 2020 BY INTRODUCING SECTION 21R(2) RELATED TO THE DATE FOR THE PAYMENT OF DUTY, EXCISE DUTY AND TAXES UNDER CUSTOMS LAWS, WITH RESPECT TO COVID-19 PERIOD OR FOR PERIOD ENDING 30 JUNE 2020:**

THE DATE FOR THE PAYMENT OF DUTY, EXCISE DUTY AND TAXES IS AS FOLLOWS

(A) DURING THE COVID-19 PERIOD (23 MARCH 2020 TO 1 JUNE 2020), THE PAYMENT SHALL BE MADE NOT LATER THAN **25 JUNE 2020**;

(B) FOR PERIOD ENDING 30 JUNE 2020, THE PAYMENT SHALL BE MADE NOT LATER THAN **26 JUNE 2020**.

***NON-COMPLIANCE WITH THE STATUTORY TIME FRAME RELATED TO THE PAYMENT AT PARAGRAPHS (A) AND (B) WILL LEAD TO THE APPLICATION OF PENALTY AND INTERESTS.***

THESE MEASURES SHALL BE DEEMED TO HAVE COME INTO OPERATION ON **23RD MARCH 2020**.

**MRA CUSTOMS**

**21<sup>st</sup> MAY 2020**