

## NOTICE TO DECLARANTS / IMPORTERS

## EXEMPTION OF CUSTOMS DUTY, EXCISE DUTY AND VAT, IN CONNECTION WITH THE INFRASTRUCTURE DEVELOPMENT PROJECT IN AGALEGA, NAMELY THE CONSTRUCTION OF FUEL FARM FACILITIES

DECLARANTS AND IMPORTERS ARE HEREBY INFORMED THAT NEW CUSTOMS PROCEDURE CODES (CPCs), AS INDICATED IN THE TABLE BELOW, HAVE BEEN CREATED FOR THE EXEMPTION OF CUSTOMS DUTY, EXCISE DUTY AND VAT ON THE ON GOODS (EXCLUDING FOOD, BEVERAGES AND MOTOR VEHICLES), IN CONNECTION WITH THE INFRASTRUCTURE DEVELOPMENT PROJECT IN AGALEGA, NAMELY THE CONSTRUCTION OF FUEL FARM FACILITIES.

S/N	CPC	DESCRIPTION
1	40AGF	DIRECT IMPORTATION OF GOODS (EXCLUDING FOOD, BEVERAGES AND MOTOR VEHICLES), IN CONNECTION WITH THE INFRASTRUCTURE DEVELOPMENT PROJECT IN AGALEGA, NAMELY THE CONSTRUCTION OF FUEL FARM FACILITIES, AS PER ITEM E106 OF PART II OF THE FIRST SCHEDULE TO CTA, ITEM 87 OF SUB-PART A OF PART IA OF FIRST SCHEDULE TO EXCISE ACT AND ITEM 18 OF THE NINTH SCHEDULE TO THE VAT ACT - DET EXEMPTED
2	47AGF	EX-WAREHOUSING OF GOODS, <b>EXCLUDING MOTOR VEHICLES</b> , IN CONNECTION WITH THE INFRASTRUCTURE DEVELOPMENT PROJECT IN AGALEGA, NAMELY THE CONSTRUCTION OF FUEL FARM FACILITIES, AS PER ITEM E106 OF PART II OF THE FIRST SCHEDULE TO CTA, ITEM 87 OF SUB-PART A OF PART IA OF FIRST SCHEDULE TO EXCISE ACT AND ITEM 18 OF THE NINTH SCHEDULE TO THE VAT ACT <b>DET EXEMPTED</b>
3	49AGF	IMPORT FROM FREEPORT OF GOODS, <b>EXCLUDING MOTOR VEHICLES</b> , IN CONNECTION WITH THE INFRASTRUCTURE DEVELOPMENT PROJECT IN AGALEGA, NAMELY THE CONSTRUCTION OF FUEL FARM FACILITIES, AS PER ITEM E106 OF PART II OF THE FIRST SCHEDULE TO CTA, ITEM 87 OF SUB-PART A OF PART IA OF FIRST SCHEDULE TO EXCISE ACT AND ITEM 18 OF THE NINTH SCHEDULE TO THE VAT ACT- <b>DET EXEMPTED</b>

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

**MAURITIUS REVENUE AUTHORITY** 

22 December 2025