



CUSTOMS DEPARTMENT

NOTICE TO ECONOMIC OPERATORS

ECONOMIC OPERATORS ARE HEREBY INFORMED THAT FOLLOWING THE PRESENTATION OF **THE 2020-2021 BUDGET** BY DR THE HONOURABLE MINISTER OF FINANCE, ECONOMIC PLANNING AND DEVELOPMENT ON **4TH JUNE 2020**, THE FOLLOWING MEASURES WILL BE IMPLEMENTED AS FROM **5TH JUNE 2020** –

(1) SALE OF GOODS BY DUTY-FREE SHOPS (DFS) AND SHOPS OPERATING UNDER THE DEFERRED DUTY AND TAX SCHEME (DDTS)

(a) DDTS SHALL BE AUTHORISED TO SELL GOODS TO –

- (i) VISITORS;
- (ii) DEPARTING CITIZENS OF MAURITIUS;
- (iii) MASTERS OR CREWS OF SHIPS OR AIRCRAFTS LEAVING FOR FOREIGN PORTS OR AIRPORTS;
- (iv) DIPLOMATIC AGENT; AND
- (v) **ANY PERSON WITHOUT ANY RESTRICTION ON THE QUANTITY UPON PAYMENT OF DUTY, EXCISE DUTY OR TAXES.**

FOR THE PURPOSE OF PARAGRAPH (a)(v), THE DEFINITION OF “MAINLY” IN REGULATION 90(18) OF THE CUSTOMS REGULATIONS 1989 IS BEING SUSPENDED FOR **THE PERIOD STARTING ON 5 JUNE 2020 AND ENDING ON 31 DECEMBER 2021.**

(b) DFS SHALL BE AUTHORISED TO SELL GOODS –

(i) FREE OF DUTY, EXCISE DUTY OR TAXES TO –

- (A) A PASSENGER LEAVING FOR, OR ARRIVING FROM, A FOREIGN PORT OR AN AIRPORT;
- (B) A MASTER OR MEMBER OF A CREW LEAVING FOR A FOREIGN PORT OR AN AIRPORT;
- (C) ANOTHER DUTY-FREE SHOP;
- (D) A SHOP UNDER THE DEFERRED DUTY AND TAX SCHEME; OR

(ii) TO ANY PERSON WITHOUT ANY RESTRICTION ON THE QUANTITY UPON PAYMENT OF DUTY, EXCISE DUTY OR TAXES.

PARAGRAPH (b)(ii) SHALL BE VALID FOR **THE PERIOD STARTING ON 5 JUNE 2020 AND ENDING ON 31 DECEMBER 2021.**

(2) CUSTOMS DUTY CONCESSION ON BUSES AND EXCISE DUTY CONCESSION ON MOTOR VEHICLES

(a) AS FROM 5TH JUNE 2020, NEW CONCESSIONS HAVE BEEN PROVIDED FOR:

CUSTOMS DUTY CONCESSION ON BUS

BUS, AS PER ITEM B1 OF SUB-PART B OF PART IIA OF THE FIRST SCHEDULE TO THE CUSTOMS TARIFF ACT.

EXCISE DUTY CONCESSION ON MOTOR VEHICLE

- (i) **MOTOR CAR** WITH AN ENGINE CAPACITY **NOT EXCEEDING 1,000 C.C.**, AS PER ITEM 1 OF SUB-PART B OF PART IA OF THE FIRST SCHEDULE TO THE EXCISE ACT;
- (ii) (A) **MOTOR CAR** WITH AN ENGINE CAPACITY **EXCEEDING 1,000 C.C. BUT NOT EXCEEDING 1,600 C.C.**;
- (B) DOUBLE SPACE CABIN VEHICLE;
- (C) SINGLE SPACE CABIN VEHICLE;
- (D) THE ELECTRIC VEHICLE; OR
- (E) VAN,
- AS PER ITEM 2 OF SUB-PART B OF PART IA OF THE FIRST SCHEDULE TO THE EXCISE ACT.

THE AMENDMENTS MADE TO THE CUSTOMS TARIFF ACT AND EXCISE ACT TO CATER FOR THE CONCESSIONS ARE AS PER ANNEX 1.

(b) FOR THE PROPER IMPLEMENTATION OF –

- (i) ITEM B1 OF SUB-PART B OF PART IIA OF THE FIRST SCHEDULE TO THE CUSTOMS TARIFF ACT; AND
- (ii) ITEMS 1 AND 2 OF SUB-PART B OF PART IA OF THE FIRST SCHEDULE TO THE EXCISE ACT,

THE UNDER-MENTIONED NEW CUSTOMS PROCEDURE CODES (CPCS) HAVE BEEN CREATED AS PER TABLE BELOW:

Table

S/N	CPC	DESCRIPTION
1	47CR1	EX-WAREHOUSING OF BUSES FROM A BONDED WAREHOUSE UNDER ITEM B1 OF SUB-PART B OF PART IIA TO THE FIRST SCHEDULE OF CTA

2	47ER1	EX-WAREHOUSING OF MOTOR CAR UNDER ITEM 1 OF SUB-PART B OF PART IA TO THE FIRST SCHEDULE OF EXCISE ACT.
3	47ER2	EX-WAREHOUSING OF MOTOR VEHICLES UNDER ITEM 2 OF SUB-PART B OF PART IA TO THE FIRST SCHEDULE OF EXCISE ACT

FOR FURTHER INFORMATION AND ASSISTANCE YOU MAY CONTACT THE UNDER-MENTIONED OFFICERS FOR THE MEASURE RELATING TO:

- (A) DDTs AND DFS - TEAM LEADER S.MUNUSAMI (202 0500 EXT. 7250);
- (B) CONCESSIONS ON MOTOR VEHICLES - TEAM LEADER G.HASOWA (202 0500 EXT. 7070).

YOU ARE KINDLY ADVISED TO LIAISE WITH MNS FOR UPDATE OF YOUR FRONT END SYSTEM WITH RESPECT TO PARAGRAPH (2)(b).

**MRA CUSTOMS
04TH JUNE 2020**