

NOTICE TO ECONOMIC OPERATORS

EXEMPTION OF CUSTOMS DUTY, EXCISE DUTY AND VAT ON VEHICLES IN RELATION TO THE CONSTRUCTION OF THE NATIONAL ARCHIVES AND NATIONAL LIBRARY BUILDING

ECONOMIC OPERATORS ARE HEREBY INFORMED THAT CUSTOMS PROCEDURE CODES (CPCs) HAVE BEEN CREATED AS PER TABLE BELOW, FOR THE EXEMPTION OF CUSTOMS DUTY, EXCISE DUTY AND VAT ON VEHICLES, IN RELATION TO THE CONSTRUCTION OF THE NATIONAL ARCHIVES AND NATIONAL LIBRARY BUILDING AT REDUIT TRIANGLE, MOKA –

S/N	CPC	DESCRIPTION
1	40NAV	DIRECT IMPORTATION OF <u>VEHICLES ONLY</u> IN RELATION TO THE CONSTRUCTION OF THE NATIONAL ARCHIVES AND NATIONAL LIBRARY BUILDING, AS PER ITEM E106 OF PART II TO THE FIRST SCHEDULE OF CTA, ITEM 87 OF SUB-PART A OF PART IA OF FIRST SCHEDULE TO EXCISE ACT AND ITEM 18 OF THE NINTH SCHEDULE OF THE VAT ACT – DET EXEMPTED
2	47NAV	EX-WAREHOUSING OF <u>VEHICLES ONLY</u> IN RELATION TO THE CONSTRUCTION OF THE NATIONAL ARCHIVES AND NATIONAL LIBRARY BUILDING, AS PER ITEM E106 OF PART II TO THE FIRST SCHEDULE OF CTA, ITEM 87 OF SUB-PART A OF PART IA OF FIRST SCHEDULE TO EXCISE ACT AND ITEM 18 OF THE NINTH SCHEDULE OF THE VAT ACT – DET EXEMPTED
3	49NAV	IMPORT FROM FREEPORT OF <u>VEHICLES ONLY</u> IN RELATION TO THE CONSTRUCTION OF THE NATIONAL ARCHIVES AND NATIONAL LIBRARY BUILDING, AS PER ITEM E106 OF PART II TO THE FIRST SCHEDULE OF CTA, ITEM 87 OF SUB-PART A OF PART IA OF FIRST SCHEDULE TO EXCISE ACT AND ITEM 18 OF THE NINTH SCHEDULE OF THE VAT ACT- DET EXEMPTED

THE ABOVE CPCs SHALL COME INTO OPERATION ON **02 SEPTEMBER 2025**.

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

MAURITIUS REVENUE AUTHORITY

01 September 2025