

NOTICE TO DECLARANTS / IMPORTERS

CUSTOMS DUTY, EXCISE DUTY AND VAT EXEMPTION ON IMPORTATION OF MOTOR VEHICLES IN CONNECTION WITH THE CONSTRUCTION OF THE EYE HOSPITAL AT MOKA

DECLARANTS AND IMPORTERS ARE HEREBY INFORMED THAT MESSRS VARINDERA CONSTRUCTIONS LIMITED, "APPROVED PERSON" FOR THE CONSTRUCTION OF THE EYE HOSPITAL AT MOKA, IS ELIGIBLE TO BENEFIT FROM EXEMPTION OF CUSTOMS DUTY, EXCISE DUTY AND VAT ON THE PURCHASE OF MOTOR VEHICLES, IN CONNECTION WITH THE SAID PROJECT.

THIS MEASURE SHALL COME INTO EFFECT AS FROM 30 JUNE 2022 AND SHALL BE VALID UNTIL COMPLETION OF THE PROJECT.

TO IMPLEMENT THE ABOVE MEASURE, THE UNDER-MENTIONED NEW CUSTOMS PROCEDURE CODES (CPCs) ARE BEING CREATED-

| S/N | СРС | DESCRIPTION |
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| 1 | 40EYV | DIRECT IMPORTATION OF ONLY MOTOR VEHICLES IN RELATION TO THE CONSTRUCTION OF THE EYE HOSPITAL AT MOKA 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 | 47EYV | EX-WAREHOUSING OF ONLY MOTOR VEHICLES IN RELATION TO THE CONSTRUCTION OF THE EYE HOSPITAL AT MOKA 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 | 49EYV | IMPORT FROM FREEPORT OF ONLY MOTOR VEHICLES IN RELATION TO THE CONSTRUCTION OF THE EYE HOSPITAL AT MOKA 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 |

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

MAURITIUS REVENUE AUTHORITY

30 June 2022