

IMPLEMENTATION OF FIRST RESOLUTION

(1) FOLLOWING THE PRESENTATION OF THE **2025-2026 BUDGET** BY THE DR THE HONOURABLE PRIME MINISTER, MINISTER OF DEFENCE, HOME AFFAIRS AND EXTERNAL COMMUNICATIONS, MINISTER OF FINANCE, MINISTER FOR RODRIGUES AND OUTER ISLANDS, ON 05 JUNE 2025, ECONOMIC OPERATORS ARE HEREBY INFORMED OF -

- (a) THE ADOPTION OF THE **FIRST RESOLUTION** BY THE NATIONAL ASSEMBLY;
- (b) THE CUSTOMS TARIFF (AMENDMENT OF SCHEDULE) (NO. 3) REGULATIONS 2025.

THE FIRST RESOLUTION AND THE CUSTOMS TARIFF (AMENDMENT OF SCHEDULE) (NO. 3) REGULATIONS 2025 SHALL COME INTO OPERATION ON **06 JUNE 2025**.

COPY OF THE FIRST RESOLUTION AND THE CUSTOMS TARIFF (AMENDMENT OF SCHEDULE) (NO. 3) REGULATIONS 2025 ARE HEREBY ANNEXED.

(2) CONSEQUENTLY, -

- (a) CHANGES HAVE BEEN BROUGHT TO PART I OF THE FIRST SCHEDULE TO THE EXCISE ACT AS PER PART A OF THE **FIRST RESOLUTION**.
- (b) PART I OF THE FIRST SCHEDULE TO THE CUSTOMS TARIFF IS BEING AMENDED BY REGULATION 3 OF THE CUSTOMS TARIFF (AMENDMENT OF SCHEDULE) (NO. 3) REGULATIONS 2025 –
 - (i) BY DELETING THE H.S. CODES SPECIFIED IN PART I OF THE SCHEDULE TO THE REGULATIONS;
 - (ii) BY INSERTING, IN THE APPROPRIATE NUMERICAL ORDER, THE H.S. CODES SPECIFIED IN PART II OF THE SCHEDULE TO THE REGULATIONS;
- (c) KINDLY NOTE -
 - (i) REGULATION 4 OF THE CUSTOMS TARIFF (AMENDMENT OF SCHEDULE) (NO. 3) REGULATIONS 2025 PROVIDES THAT -

“The rates of customs duty specified in Part I of the First Schedule to the Act in force before 6 June 2025 shall continue to apply to goods falling under their respective H.S. Codes as specified in Part I of the Schedule to these regulations, provided that –

- (a) *an import permit, in relation to the goods, has been issued before 6 June 2025;*

- (b) *the goods have been shipped before 6 June 2025; or*
 - (c) *the goods have been placed in a bonded warehouse before 6 June 2025; and*
 - (d) *the goods are cleared from Customs on or before 30 June 2025.”*
- (ii) PART B OF THE FIRST RESOLUTION PROVIDES THAT -

Transitional provision

The rates specified in Part I of the First Schedule to the Excise Act in force before 6 June 2025 shall continue to apply to excisable goods being vehicles, falling under their respective H.S. Codes as specified in Part A of the Schedule to this Resolution, provided any such vehicle –

- (a) *has been issued with an import permit before 6 June 2025;*
 - (b) *has been shipped before 6 June 2025; or*
 - (c) *has been placed in a bonded warehouse before 6 June 2025; and*
 - (d) *is cleared from Customs on or before 30 June 2025.*
- (iii) THE LIST OF HS CODES OF GOODS FALLING UNDER THE MEASURE AT SUB PARAGRAPHS (I) AND (II) ARE –
- (A) “BUS”, AS PER H.S. CODES SPECIFIED IN PART I OF **ANNEX I**; AND
 - (B) VEHICLES, AS PER H.S. CODES SPECIFIED IN PART II OF **ANNEX I**.
- (iv) FOR THE PROPER IMPLEMENTATION OF THE MEASURES AT SUBPARAGRAPHS (I) AND (II), THE UNDER-MENTIONED NEW CUSTOMS PROCEDURE CODES (CPCS) HAVE BEEN CREATED AS PER TABLE BELOW:

Table

S/N	CPC	DESCRIPTION
1	40EBN	DIRECT IMPORTATION OF NEW “BUSES” REFERRED TO IN REGULATION 4 THE CUSTOMS TARIFF (AMENDMENT OF SCHEDULE) (NO. 3) REGULATIONS 2025
2	47EBN	EX-WAREHOUSING OF NEW “BUSES” REFERRED TO IN REGULATION 4 THE CUSTOMS TARIFF (AMENDMENT OF

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3	40EBS	DIRECT IMPORTATION OF <u>SECOND-HAND</u> "BUSES" REFERRED TO IN REGULATION 4 THE CUSTOMS TARIFF (AMENDMENT OF SCHEDULE) (NO. 3) REGULATIONS 2025
4	47EBS	EX-WAREHOUSING OF <u>SECOND-HAND</u> "BUSES" REFERRED TO IN REGULATION 4 THE CUSTOMS TARIFF (AMENDMENT OF SCHEDULE) (NO. 3) REGULATIONS 2025
5	40EVN	DIRECT IMPORTATION OF <u>NEW</u> VEHICLES REFERRED TO IN PART B OF THE FIRST RESOLUTION 2025
6	47EVN	EX-WAREHOUSING OF <u>NEW</u> VEHICLES REFERRED TO IN PART B OF THE FIRST RESOLUTION 2025
7	40EVS	DIRECT IMPORTATION OF <u>SECOND-HAND</u> VEHICLES REFERRED TO IN PART B OF THE FIRST RESOLUTION 2025
8	47EVS	EX-WAREHOUSING OF <u>SECOND-HAND</u> VEHICLES REFERRED TO IN PART B OF THE FIRST RESOLUTION 2025

THE ABOVE-MENTIONED CPCS SHALL COME INTO EFFECT ON **06 JUNE 2025**.

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