



CUSTOMS DEPARTMENT

NOTICE TO DECLARANTS AND IMPORTERS

ITEM 2(o) OF THE FIFTH SCHEDULE TO THE VALUE ADDED TAX ACT

DECLARANTS AND IMPORTERS ARE HEREBY INFORMED THAT –

- (1) THE INTEGRATED TARIFF IS AMENDED AS PER **ANNEX I** BY:
 - (a) DELETING THE H.S CODES AND THEIR CORRESPONDING ENTRIES SPECIFIED IN PART A; AND
 - (b) INSERTING, IN THE APPROPRIATE NUMERICAL ORDER, THE HS CODES AND THEIR CORRESPONDING ENTRIES SPECIFIED IN PART B.
- (2) THE FOLLOWING CUSTOMS PROCEDURE CODES (CPCs) HAVE BEEN CREATED FOR THE CLEARANCE OF **“PRODUCTS OF FISH” FALLING UNDER HS CODE 0511.91.00** FOR HOME CONSUMPTION –

S/N	CPC	DESCRIPTION
1	40POF	DIRECT IMPORT FOR HOME CONSUMPTION OF PRODUCTS OF FISH FALLING UNDER HS CODE 0511.91.00 – VAT AT ZERO-RATE
2	47POF	IMPORT FOR HOME CONSUMPTION OF PRODUCTS OF FISH FALLING UNDER HS CODE 0511.91.00 FROM BONDED WAREHOUSE – VAT AT ZERO-RATE
3	49POF	IMPORT OF PRODUCTS OF FISH FALLING UNDER HS CODE 0511.91.00 FROM FREEPORT FOR HOME CONSUMPTION – VAT AT ZERO-RATE
4	90POF	DIRECT IMPORT FOR HOME CONSUMPTION TO THE ISLAND OF RODRIGUES OF PRODUCTS OF FISH FALLING UNDER HS CODE 0511.91.00 – VAT AT ZERO-RATE

5	97POF	REMOVAL FOR HOME CONSUMPTION OF PRODUCTS OF FISH FALLING UNDER HS CODE 0511.91.00 FROM BONDED WAREHOUSE TO THE ISLAND OF RODRIGUES – VAT AT ZERO-RATE
6	94POF	REMOVAL OF PRODUCTS OF FISH FALLING UNDER HS CODE 0511.91.00 FROM FREEPORT TO THE ISLAND OF RODRIGUES – VAT AT ZERO-RATE

THIS MEASURE SHALL COME INTO EFFECT AS FROM 22 MAY 2021.

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

MRA CUSTOMS

21 MAY 2021