

PART II

UNCLASSIFIED EXEMPTIONS FROM CUSTOMS DUTY

1. Goods listed in the third column imported or removed from bond by, or on behalf of, bodies, organisations or persons listed in the second column shall, unless otherwise provided for, be admitted free of customs duty on proof to the satisfaction of the Director-General that the goods are meant for the purpose for which the exemption is granted.
2. Equipment excludes vehicles of whatever type, motor vehicle parts and tyres.

Item No.	Bodies or organizations or persons	Description of goods
E 1	Any person (Amended GN 261 of 2016 w.e.f 17.12.16)	<p>Goods, in respect of which customs duty has been paid on first importation into Mauritius, that are exported without payment of drawback and are subsequently re-imported provided –</p> <p>(a) such goods are re-imported –</p> <p style="padding-left: 40px;">(i) within 2 years, or such other period as the Director-General may determine, from the date of their export;</p> <p style="padding-left: 40px;">(ii) by the person on whose account they were exported or such other person as the Director-General may approve; and</p> <p>(b) the goods are proved, to the satisfaction of the Director-General, to be identical to the goods which were exported.</p>
E 2	Any person	Goods, the produce of Mauritius, on being reimported into Mauritius within 2 years from the date of exportation provided that no drawback was paid on exportation.
E 5	Any person	Objects and specimen (animal, vegetable and mineral) illustrative of natural history, including live plants and vegetable products connected with the study of botany.
E 6	Any person	Articles re-imported after repairs on proof that they were sent from Mauritius provided that they shall be charged with duty on the value of the repairs at the rate of duty chargeable on the articles (see Item E 1).
E 7	Any person	Medals and decorations and miniatures thereof offered by

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		any foreign government or organisation.
E 8	Any passenger (Amended GN 124-2007 w.e.f. 06.09.07)	<p>(1) The bona fide baggage of a passenger, the property of, and accompanied by, that passenger, that is to say:</p> <ul style="list-style-type: none"> (a) necessary and appropriate wearing apparel and personal effects for his personal use; and (b) implements, instruments and tools for the professional use of the passenger. <p>(2) The following goods when imported by a passenger of 18 years of age or over for his personal use and consumption and if declared upon entry, -</p> <ul style="list-style-type: none"> (i) (A) tobacco (including cigars and cigarettes) not exceeding 250 grammes; <li style="padding-left: 40px;">(B) spirits not exceeding one litre; and <li style="padding-left: 40px;">(C) wine, ale or beer not exceeding 2 litres; or (ii) (A) tobacco (including cigars and cigarettes) not exceeding 250 grammes; and <li style="padding-left: 40px;">(B) spirits not exceeding 2 litres; or <li style="padding-left: 40px;">(C) wine, ale or beer not exceeding 4 litres; <p>(Amended by GN 132 of 2018 w.e.f 15.06.18)</p> <p>Provided that duty and value added tax shall be paid on any quantity purchased in a duty free shop in Mauritius or imported in excess of those amounts respectively.</p> <p>(3) One sporting fire-arm with not more than 50 cartridges when imported by a tourist visiting Mauritius provided that the sporting fire-arm shall become liable to duty if not re-exported within 6 months from the date of importation or such further period, not exceeding 6 months, as the Director General may allow.</p> <p>(4) Exemption under this item shall not extend to the</p>

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		<p>following articles; arms and ammunition, furniture, carpets, bicycles, motor vehicles and provisions and merchandise for sale.</p> <p>(5) Bona fide baggage entering Mauritius before, or not later than 6 months after, the arrival of the passenger may be included in the exemption at the discretion of the Director-General.</p>
E 9	<p>Any passenger (Amended GN 124-2007 w.e.f. 06.09.07) (Amended GN 227-2007 w.e.f. 01.01.08) (Amended GN 324-2013 w.e.f. 17.06.13) (Amended GN 261 of 2016 w.e.f.15.10.15)</p>	<p>(1) In addition to the exemption specified under Item E8, any passenger who –</p> <p style="padding-left: 40px;">(a) satisfies the Director-General that he is taking up residence in Mauritius;</p> <p style="padding-left: 40px;">(b) is a citizen of Mauritius and is returning to Mauritius after residing abroad for a period of at least one year;</p> <p style="padding-left: 40px;">(c) is not a citizen of Mauritius and is coming to work in Mauritius; or</p> <p style="padding-left: 40px;">(d) is a citizen of Mauritius and is returning to Mauritius after having been on an official tour of service on behalf of Government,</p> <p>shall be entitled to exemption on household and personal effects, such as furniture, picture, bedding, linen, cutlery, crockery, silver and plated ware, sewing machine, radio set, television set, musical instrument, refrigerator, cooking stove, heater, perambulator, and similar articles for domestic use, provided that –</p> <p style="padding-left: 40px;">(i) those effects have been purchased abroad and are not intended for sale or transfer; and</p> <p style="padding-left: 40px;">(ii) those effects are imported within 6 months of his last arrival in relation to paragraph (1) or any such period where the Director-General is satisfied that those effects were not imported within 6 months of his arrival due to any just or reasonable cause, including political or social unrest in the foreign country of residence.</p> <p>(2) Where a person has been granted exemption on household</p>

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		<p>and personal effects under paragraph (1)(a), (b) or (c) and, at any time before the expiry of 4 years from the date of the exemption, he intends to sell, transfer, use or apply the goods in any way other than that in respect of which the exemption was granted, he shall give written notice of his intent to the Director-General.</p> <p>(3) Where a person dies within a period of 4 years from the date of the importation of the personal and household effects, no customs duty and value added tax representing the exemption granted shall be payable on those effects, provided those effects are not sold, pledged or disposed within that period.</p>
E 10	Any passenger	<p>(1) Subject to paragraph (3), goods which are not unaccompanied luggage and which:</p> <p>(a) have been imported by a passenger who is under the age of 12 years or who is travelling on a non-Mauritian passport; and</p> <p>(b) do not exceed for duty purposes a value of Rs 15,000.</p> <p>(2) Subject to paragraph (3), goods which are not unaccompanied luggage and which:</p> <p>(a) have been imported by a passenger other than a passenger specified in paragraph (1); and</p> <p>(b) do not exceed for duty purposes a value of Rs 30,000.</p> <p>(Amended by GN 132 of 2018 w.e.f 15.06.18)</p> <p>(3) For the purposes of paragraphs (1) and (2), "goods" shall exclude arms and ammunitions, tobacco in any form, wines and spirits and merchandise for sale.</p>
E 11	Any person (Amended GN 204-2012 w.e.f. 09.11.12)	<p>(1) Goods (excluding merchandise for sale, tobacco in any form, wines, spirits, arms and ammunition) imported by post and by "courier services" on the first Rs 3,000</p>

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	(Amended Act 10 of 2017 w.e.f. 09.06.2017)	<p>of the value for duty purposes.</p> <p>(2) The Director-General may determine that more than one package addressed to the same person or several persons may be treated as a single package, and duty shall be assessed accordingly.</p>
E 12	Any importer or any provider of services for agriculture or sugar industry registered at Customs or any producer or manufacturer engaged in agriculture, agro-based industry (including bee keeping) or sugar industry	<p>(a) Equipment and identifiable and specialised spare parts thereof, for machinery and for tractors or lorries when proved to the satisfaction of the Director- General to be used exclusively in agriculture and agro-based industry or in the sugar industry for the production of sugar and electricity.</p> <p>(Amended by GN 132 of 2018 w.e.f 10.07.18)</p> <p>(b) Preparations of fruits, vegetables, preservatives, honey and similar products when proved to the satisfaction of the Director-General to be used exclusively in agro-based industry.</p> <p>(c) Metal bars or tubes and such other materials when proved to the satisfaction of the Director General to be used exclusively for reinforcing the doors of liner containers meant for the exportation of sugar in bulk.</p> <p>(Amended GN 217- 2013 w.e.f. 01.06.13)</p>
E 13	Benevolent and Charitable institutions affiliated with the Mauritius Council of Social Services or receiving a subsidy from Government.	<p>(1) Goods received as donations from abroad and related to their normal activities and not intended for sale</p> <p>(2) A motor vehicle of Heading 87.02, of a kind specifically designed for the conveyance of disabled persons and certified by a Mechanical Engineer of the Ministry of Public Infrastructure.</p> <p>The Exemption under paragraph (2) shall be granted once in every 7 years.</p> <p>(Amended GN 208- 2010 w.e.f 03.11.10)</p>
E 15	Disabled persons and the blind	Appliances and identifiable spare parts (including cells for hearing aids), and articles specially designed for the blind.

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E 16	Religious bodies	Goods (not being articles or materials intended either for the construction, repair or furnishing of buildings used for public worship or for the manufacture of things to be used in connection with public worship) for actual use in connection with public worship, as may be approved by the Director-General.
E 17	Airlines and any company providing ground and passenger handling services at the airport (Amended GN 324-2013 w.e.f. 28.12.13) (Amended GN 261 of 2016 w.e.f. 17.12.16)	<p>(1) Instructional materials and training aids, for use in connection with the technical training of ground and flight personnel in Mauritius.</p> <p>(2) Aircraft spare parts including aircraft engines, repairs, maintenance and servicing equipment for the purpose of establishing and maintaining international or national service operated by that airline, when declared in writing by the Chairman or Managing Director or the Manager or the representative of the airline company having an office in Mauritius that the goods will be used for the purposes specified in paragraphs (1) and (2).</p> <p>(3) Fuel and lubricants and other consumable technical supplies contained in the tanks or other receptacles on any aircraft arriving in Mauritius, provided that no quantity of such fuel, lubricants or other consumable technical supplies is unloaded without paying duty, except temporarily and under customs control and fuel, lubricants and other consumable technical supplies taken on board the aircraft for consumption during flight.</p> <p>(4) (a) Printed ticket stock; and (b) Airway bill.</p>
E 18	The international Federation of Red Cross and Red Crescent Societies, the Mauritius Red Cross Society, The St. John's Ambulance (Mauritius), Mauritius Scouts Association, Mauritius Girl Guides Association, and any	Articles directly related to their normal activities, not intended for sale.

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	other Society or organisation approved by the Director-General.	
E 19	Any person	(a) Non-marketable samples. (b) Marketable samples of a value not exceeding Rs 2,000. (AMENDED GN 235- 2010 w.e.f 20.11.10)
E 21	Printers registered at Customs.	(1) Specialised apparatus and parts thereof and for machinery. (2) Ink additives and similar products, PVC coated paper, stitching wire, spiral binding and similar products imported in such quantities as may be approved by the Director-General, and when proved to his satisfaction to be used exclusively in the printing industry
E 23	Any person	(1) Protective equipment, specially designed for use in sporting activities. Protective wearing apparel and hearing protective equipment, protective goggles for use on working sites. Fire and thermal blankets, shoes and protective wearing apparel, fire hose reels, specially designed to be used for fire-fighting.
E 26	Housing construction companies holding a housing development certificate	Construction equipment and prefabricated building materials as may be approved by the Director- General.
E 30	Any holder of an Agriculture Development Certificate.	Equipment for the exclusive use of, or in furtherance of, the purpose for which the development certificate has been granted, as may be specified by the Ministry of Agriculture and Natural Resources at the time of importation.
E 33	Any person	Special anti-allergic covers for mattresses and pillows when proved to the satisfaction of the Director-General to be used by persons suffering from allergy.
E 35	Any licensed offshore corporation or any holder of a regional headquarters certificate	Office furniture and equipment when proved to the satisfaction of the Director-General to be used exclusively by the corporation or the holder of a regional headquarters certificate.
E 37	Any organisation approved by the	Sound equipment when proved to the satisfaction of the Director-General to be used in original sound processing and

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	Ministry of Arts and Culture and engaged in original sound processing and recording.	recording.
E 39	State Trading Corporation	Flour imported on behalf of the Government.
E 41	Distiller-Bottler and any manufacturer licensed under the Excise Act	Goods falling under headings 22.06 and 22.08, when proved to the satisfaction of the Director-General, to be used as input in the production and processing of excisable goods. (AMENDED GN 235- 2010 w.e.f 20.11.10)
E 43	Any company engaged in stone crushing or block making activities registered at Customs	(a) Specialised equipment and parts thereof; hydraulic hammers and chisels proved to the satisfaction of the Director-General to be used in the stone crushing industry. Specialised parts of machinery when proved to the satisfaction of the Director-General to be used in the block making industry.
E 47	Any person (AMENDED GN 92-2007 w.e.f 16.06.07)	(a) Devices excluding monitors with a video display diagonal exceeding 63.5 cm, proved to the satisfaction of the Director-General to be for use with machines falling within heading 84.71 of the First Schedule or in Information Communication Technology (ICT). Electronic devices, when proved to the satisfaction of the Director-General to be used in the assembly, repairs or maintenance of machines falling within heading 84.71 of the First Schedule.
E 49	Any association of fishermen registered with the Ministry of Fisheries Ice boxes when proved to the satisfaction of the Director-E 49 Any association of fishermen registered with the Ministry of Fisheries	Ice boxes when proved to the satisfaction of the Director-General to be used for the preservation of fish.
E 57	Any registered day care centre for children	Pedagogical materials and equipment.

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E 58	Any person	Speed control systems suitable for use in motor vehicles or other movable equipment.
E 60	Any manufacturer registered at Customs	Televisions, isothermic body, gas cookers, electric cookers, combined gas and electric cookers, imported in the form of identifiable materials, components, parts and accessories when proved to the satisfaction of the Director-General to be for assembly into complete machines or appliances.
E 61	Any person registered at the Ministry of Fisheries or at the Tourism Authority	Life-saving equipment and lifebuoys, when proved to the satisfaction of the Director-General to be used exclusively in fishing boats or for the operation of pleasure craft or in deep-sea fishing.
E 62	Any Educational Institution approved by the Ministry of Education or the Private Secondary Schools Authority or the Tertiary Education Commission	(1) Materials proved to the satisfaction of the Director-General to be for use in the teaching of Art/Visual art subjects. (2) Laboratory equipment proved to the satisfaction of the Director-General to be for use in the educational institution. (AMENDED GN.92.- 2007 w.e.f 16.06.07)
E 66	Engineering workshops and sugar factories	Raw materials, when proved to the satisfaction of the Director-General to be used for the manufacture of machinery and equipment for the sugar industry and other manufacturing industries.
E 67	Any person engaged in diving activities registered with the Tourism Authority	Equipment when proved to the satisfaction of the Director-General to be for use exclusively in diving activities.
E 70	Any manufacturer registered with the Customs Department of the Mauritius Revenue Authority	(1) Equipment (excluding building materials, office equipment, furniture and vehicles) and identifiable and specialised spare parts thereof and for machinery, (2) Materials (including packing materials, but excluding goods of Chapter 22) and accessories, and (3) Laboratory equipment, when proved to the satisfaction of the Director- General to have been imported by or on behalf of the manufacturer for use solely in a manufacturing process.
E 72	Any manufacturer of prosthesis	Machinery, equipment, parts, materials and components when proved to the satisfaction of the Director-General to be used in

Item No.	Bodies or organizations or persons	Description of goods
		the manufacture of prosthesis.
E 74	Any person.	Any goods manufactured by the holder of a freeport licence and removed for home consumption provided that the Director-General is satisfied that those goods meet the COMESA Rules of Origin. Updated by GN 106.-2008 w.e.f 01.07.08. Amended by GN 149 -2009 w.e.f. 19.11.09.
E 78	Any company	Parts and accessories for motor cycles or mopeds when proved to the satisfaction of the Director- General to have been imported for further processing, including painting and welding, and for assembly into complete motor cycles or mopeds.
E 80	Any manufacturer of furniture registered with the Customs Department of the Mauritius Revenue Authority	Metal desk legs, metal column, metal modesty panel, metal flexible panel, metal tie bar and beam for metal legs, metal cable tray, metal perforated drawer, metal keyboard tray, metal CPU holder or stand, 5-prong chair base, gas lift or screw pump for chairs, swivel seat mechanism, inner wooden moulded chair shell, armrest for chairs and plastic covers for seat and backrest of chairs, when proved to the satisfaction of the Director-General to be used in the manufacture of furniture
E 81	Any company engaged in fish farming or aquaculture registered with the Customs Department of the Mauritius Revenue Authority	(1) Equipment (excluding building materials, office equipment, furniture and vehicles) and identifiable and specialised spare parts thereof, (2) Materials (including packing materials) and accessories (3) Laboratory equipment, and (4) Fish eggs, fish juveniles and fish feed, When proved to the satisfaction of the Director-General to have been imported for use solely in fish farming or aquaculture
E82	A Ministry, a Government department, a local authority, a statutory body, the Rodrigues Regional Assembly, a foreign Government or a charitable institution	Goods reserved under section 61(6)(a) or 144(2) of the Customs Act

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	as defined in the Income Tax Act (Added by GN 132 of 2018 w.e.f 13.10.18)	
E 83	The Government of Mauritius, a parastatal organization or statutory body	Goods purchased with funds obtained or goods received under a Bilateral or Multilateral Agreement (ADDED GN 25-2007 w.e.f 14.02.07)
E 84	Any nongovernmental organisation	Goods purchased with funds obtained or goods received under a Bilateral or Multilateral Agreement (ADDED GN 25-2007 w.e.f 14.02.07)
E 85	The Mauritius Wildlife Foundation and the SOS Children Village	Goods as specified in agreement signed between the non-governmental organization and the Government for use by the organization (ADDED GN 25-2007 w.e.f 14.02.07)
E 87	Any health institution as defined in the Private Health Institutions Act	Medical, surgical and dental equipment for use in the health institution (ADDED GN 59-2007 w.e.f 27.04.07)
E 88	Manufacturer of medical devices registered with the Customs Department of the Mauritius Revenue Authority	(1) Materials, including packing materials, and accessories. (2) Ethanol for use in the manufacture of medical devices. (ADDED GN.92-2007 w.e.f 16 06.07) (Amended GN 261 of 2016 w.e.f. 17.12.16)
E 89		ADDED GN 106 -2008 w.e.f 01.07.08. Deleted GN 204-2012 w.e.f. 09.11.12
E 90	Any person	Spare parts for renewable energy equipment and items related to photo voltaic cells ADDED GN 106.-2008 w.e.f 01.07.08.
E 91	Manufacturers of solar water heaters.	Machinery and materials, electric boosters, parts and accessories proved to the satisfaction of the Director-General to have been imported for the manufacture of solar water heaters. ADDED GN 106 -2008 w.e.f 01.07.08.

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E 92	World Hindi Secretariat	Goods for use by the Secretariat. ADDED GN 106 -2008 w.e.f 01.07.08.
E 93	Any duty free shop or shop under the Deferred Duty and Tax Scheme	Testers bearing the label “Not for Sale” on their immediate packages imported in such quantities as may be approved by the Director-General, when proved to his satisfaction to be used exclusively in duty free shops or shops under the Deferred Duty and Tax Scheme for demonstration and promotional purposes. (ADDED GN 235- 2010 w.e.f 20.11.10) (AMENDED GN 134- 2011 w.e.f 09.07.10)
E 94	Any person	Automotive paints (ADDED GN 235- 2010 w.e.f 20.11.10)
E 95	Any job contractor registered with the Customs Department of the Mauritius Revenue Authority	(1) Iron bars in coil falling under H.S Code 7213.102 (2) Scaffolding, shuttering, propping or pit-propping equipment made of wood or plastic Added by GN 5-2013 w.e.f. 01.01.13 (Amended GN 324-2013 w.e.f. 18.10.13) (Amended Act 10 of 2017 w.e.f. 09.06.17)
E 96	Any passenger entering the Island of Rodrigues from the Island of Mauritius or leaving the Island of Rodrigues for the Island of Mauritius. (Added GN 174 of 2014 w.e.f 15.09.14)	The following goods when purchased by a passenger of 18 years of age or over, for his personal use and consumption, at a duty free shop situated in an airport or a port in the Island of Rodrigues on his arrival or departure and if declared upon entry – (a) (i) tobacco (including cigars and cigarettes) not exceeding 250 grammes; (ii) spirits not exceeding one litre; and (iii) wine, ale or beer not exceeding 2 litres; or (b) (i) tobacco (including cigars and cigarettes) not exceeding 250 grammes; and (ii) spirits not exceeding 2 litres; or (iii) wine, ale or beer not exceeding 4 litres,

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		<p>provided that –</p> <p>(A) value added tax shall be payable on the goods referred to in paragraphs (a) and (b); and</p> <p>(B) duty and value added tax shall be paid on any quantity purchased in excess of those amounts, respectively.</p> <p>(Amended by GN 132 of 2018 w.e.f 15.06.18)</p>
E97	<p>Corporate sports club, Mauritius Sports Council, National Sports Federation, National Institute of Sports, Mauritius Olympic Committee, Mauritius Paralympic Committee, Multisport Organisations, National Women's Sports Commission and Sports Club referred to in the Sports Act.</p> <p>(Added GN 183 of 2014 w.e.f 20.09.14)</p> <p>Deleted and replaced by GN No. 138 of 2016 w.e.f 30.06.16</p>	Goods received as donation
E98	Any person engaged in a bio-farming project duly approved by the Food and Agricultural Research and Extension Institute or, in Rodrigues, by the Commissioner	Materials and equipment for the exclusive use of, or in furtherance of, the bio-farming project.

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	<p>responsible for the subject of agriculture</p> <p>(ADDED GN 138-2016 w.e.f 30.06.16)</p>	
E99	<p>Any company engaged in the exploration and production of petroleum products</p> <p>(ADDED GN 138-2016 w.e.f 30.06.16)</p>	<p>Plant, machinery and equipment for exclusive use in the exploration and production of petroleum products.</p>
E100	<p>Any company engaged in the extraction and distribution of chilled deep sea water used for the provision of air conditioning services</p> <p>(ADDED GN 138-2016 w.e.f 30.06.16)</p>	<p>Plant, equipment and materials for exclusive use in the extraction and distribution of chilled deep sea water used for the provision of air conditioning services.</p>
E101	<p>Any person engaged in –</p> <p>(a) film making; or</p> <p>(b) renting of materials and equipment for film making,</p> <p>and approved by the Board of Investment</p>	<p>Materials and equipment, excluding building materials, office equipment, furniture and vehicles, as approved by the Board of Investment.</p> <p>(ADDED GN 261 of 2016 w.e.f 01.11.16)</p>
E102	<p>Any company engaged in the exploration and mining of seabed minerals</p>	<p>Plant, machinery and equipment for exclusive use in the exploration and mining of seabed minerals.</p> <p>(ADDED GN 261 of 2016 w.e.f 17.12.16)</p>

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E107	<p>Any person registered with the Customs Department of the Mauritius Revenue Authority</p> <p>(Added by GN 132 of 2018 w.e.f 15.06.18)</p>	<p>Goods imported in semi-knocked down condition when proved to the satisfaction of the Director-General that they require further processing resulting in value-addition of 20% of the c.i.f. value at import</p>
E108	<p>Any person registered with the Customs Department of the Mauritius Revenue Authority</p> <p>(Added by GN 132 of 2018 w.e.f 15.06.18)</p>	<p>Acoustic doors of any material when proved to the satisfaction of the Director-General that they are of a nature to allow limited transmission of sound/noise</p>