

## PAYMENT OF PROCESSING FEE TO DIRECTOR-GENERAL

PARAGRAPH 32 OF THE ANNEX TO BUDGET SPEECH 2025–2026 PROVIDES FOR THE INTRODUCTION OF A **PROCESSING FEE** TO BE LEVIED ON BILLS OF ENTRY / EXCISE ENTRY SUBMITTED, TO ENABLE CUSTOMS TO RECOVER THE COST OF SERVICES BEING PROVIDED.

CONSEQUENTLY, THE FINANCE ACT 2025 HAS AMENDED –

1. THE **CUSTOMS ACT** BY INTRODUCING –
  - (a) SUB-SECTION (3) IN SECTION 35; AND
  - (b) THE FIFTH SCHEDULE
2. THE **EXCISE ACT** BY INTRODUCING –
  - (a) SUB-SECTION (1A) IN SECTION 4; AND
  - (b) THE NINTH SCHEDULE

EXTRACTS OF ABOVE LEGISLATIONS ARE HEREBY ATTACHED FOR EASE OF REFERENCE (*ANNEX I*).

THE ABOVE MEASURE SHALL COME INTO OPERATION ON **01 SEPTEMBER 2025**.

HENCE, AS FROM 01 SEPTEMBER 2025, A TRADENET USER IS REQUIRED TO RETAIN THE PROCESSING FEE WHEN SUBMITTING BILLS OF ENTRY/ EXCISE ENTRY TO CUSTOMS.

AT THE BEGINNING OF OCTOBER 2025 AND THEREAFTER, AT THE BEGINNING OF EVERY MONTH, CUSTOMS SHALL PROVIDE, VIA EMAIL, EACH TRADENET USER AN INVOICE SPECIFYING THE NUMBER OF BILLS OF ENTRY/ EXCISE ENTRY PROCESSED BY HIM OR HER AND THE CORRESPONDING AMOUNT OF PROCESSING FEES ACCRUED DURING THAT PARTICULAR MONTH.

THE TRADE NET USER SHALL REMIT THE AMOUNT OF PROCESSING FEE COLLECTED TO CUSTOMS WITHIN FIVE (5) WORKING DAYS FROM THE DATE OF THE RECEIPT OF THE INVOICE.

FOR PROPER IMPLEMENTATION OF THIS MEASURE, EACH TRADENET USER IS REQUIRED TO COMMUNICATE HIS OR HER EMAIL ADDRESS TO MRA CUSTOMS AT: [Stakeholders.Customs@mra.mu](mailto:Stakeholders.Customs@mra.mu), TO WHICH THE MONTHLY INVOICE WILL BE SENT.

***FOR FURTHER INFORMATION AND ASSISTANCE ON THIS MEASURE, YOU MAY CONTACT THE CUSTOMS DEPARTMENT ON 202 0500 EXT. 7321 OR 7664.***