



NOTICE TO DECLARANTS

DECLARANTS AND IMPORTERS ARE HEREBY INFORMED THAT NEW CUSTOMS PROCEDURE CODES (CPCs) HAVE BEEN CREATED AS MENTIONED IN THE TABLE BELOW TO CATER FOR THE DIRECT IMPORTATION OR REMOVAL FROM BONDED WAREHOUSE OF:

(A) GOODS, OTHER THAN FURNITURE, UNDER THE INVESTMENT PROMOTION (SMART CITY SCHEME) REGULATIONS 2015; AND

(B) MOTOR CAR/HOUSEHOLD AND PERSONAL EFFECTS UNDER THE INVESTMENT PROMOTION (MAURITIAN DIASPORA SCHEME) REGULATIONS 2015.

SN	CPC	DESCRIPTION	CHANNEL
1	40SCS	DIRECT IMPORT OF GOODS OTHER THAN FURNITURE BY A PERSON DULY REG WITH BOI UNDER THE SMART CITY SCHEME. CUSTOMS DUTY NOT PAYABLE.	YELLOW
2	47SCS	EXWHSE OF GOODS OTHER THAN FURNITURE BY A PERSON DULY REG WITH BOI UNDER THE SMART CITY SCHEME. CUSTOMS DUTY NOT PAYABLE.	YELLOW
3	40DS1	DIRECT IMPORT OF MOTOR CAR BY A PERSON DULY REG WITH THE BOI UNDER THE MAURITIAN DIASPORA SCHEME. <u>EXCISE DUTY ON MOTOR CAR UP TO A MAXIMUM OF 2 MILLION RUPEES EXEMPTED.</u>	YELLOW
4	40DS2	DIRECT IMPORT OF HOUSEHOLD & PERSONAL EFFECTS BY A PERSON DULY REG WITH THE BOI UNDER THE MAURITIAN DIASPORA SCHEME. CUSTOMS DUTY & VAT EXEMPTED ON HOUSEHOLD & PERSONAL EFFECTS.	YELLOW
5	47DS1	EXWHSE OF MOTOR CAR BY A PERSON DULY REG WITH THE BOI UNDER THE MAURITIAN DIASPORA SCHEME. <u>EXCISE DUTY ON MOTOR CAR UP TO A MAXIMUM OF 2 MILLION RUPEES EXEMPTED.</u>	YELLOW
6	47DS2	EXWHSE OF HOUSEHOLD & PERSONAL EFFECTS BY A PERSON DULY REG WITH THE BOI UNDER THE MAURITIAN DIASPORA SCHEME. CUSTOMS DUTY & VAT EXEMPTED ON HOUSEHOLD & PERSONAL EFFECTS.	YELLOW

THESE CPCs SHALL BE DEEMED TO HAVE COME INTO EFFECT AS FROM 17 OCTOBER 2015.

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

MRA CUSTOMS DEPT
16 OCTOBER 2015