

2020

# VALIDATION OF DECLARATIONS WITH TAXI GRANT

Quick  
User Guide

Version 1.0

**FEBRUARY 2020**

**MRA CUSTOMS**

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## 1. INTRODUCTION

The purpose of this guide is to assist declarants/importers in preparing and validating a bill of entry for Taxi in respect to Taxi Grant using the Front End System (FES).

## 2. CPCS FOR TAXI GRANT

Four (4) new CPCs described below have been created to cater for taxi grant

SN	CPC	DESCRIPTION
1	40M96	DIRECT IMPORT OF A MOTOR CAR BY, OR ON BEHALF OF, A HOLDER OF A PUBLIC SERVICE VEHICLE (TAXI) LICENCE RESIDENT OF THE ISLAND OF MAURITIUS – VAT EXEMPTED TO A MAXIMUM OF RS 100,000
2	40R96	DIRECT IMPORT OF A MOTOR CAR OR DOUBLE SPACE CABIN VEHICLE BY, OR ON BEHALF OF, A HOLDER OF A PUBLIC SERVICE VEHICLE (TAXI) LICENCE RESIDENT OF THE ISLAND OF RODRIGUES – VAT EXEMPTED TO A MAXIMUM OF RS 100,000
3	47M96	EXWAREHOUSING OF A MOTOR CAR BY, OR ON BEHALF OF, A HOLDER OF A PUBLIC SERVICE VEHICLE (TAXI) LICENCE RESIDENT OF THE ISLAND OF MAURITIUS – VAT EXEMPTED TO A MAXIMUM OF RS 100,000
4	47R96	EXWAREHOUSING OF A MOTOR CAR OR DOUBLE SPACE CABIN VEHICLE BY, OR ON BEHALF OF, A HOLDER OF A PUBLIC SERVICE VEHICLE (TAXI) LICENCE RESIDENT OF THE ISLAND OF RODRIGUES – VAT EXEMPTED TO A MAXIMUM OF RS 100,000

### 3. VALIDATION OF BOE WITH TAXI GRANT THROUGH THE FRONT END SYSTEM (DIRECT IMPORT)

Similar to a normal declaration, the user should input all the particulars in all screens in the (FES).

The screenshot displays a software window titled 'Action Communication Window' with a toolbar and a main form area. The form is organized into several sections:

- Job Information:** Job No. 20020400189TNCUST04, Status: Incomplete, Approved Status: Created.
- Terminal/Storage:** Tpt Mode: 3 BY SEA, Place of L/S: NCTM NEW CONTAINER TERMINAL, Storage Area: NCTM NEW CONTAINER TERMINAL.
- Report Details:** Report No. 0005819, Report Date 02/10/2019, B/L No. MEDUH2021101.
- Cargo Type:** Radio buttons for None, Consolidated Cargo, and Direct.
- Mass and Volume:** Manifested Frt: USD 1,880.00, Gross Mass: 9500.000, Net Mass: 9500.000, Total Pkg: 40, Volume (M3): [blank].
- Location and License:** City of C/D: AU AUSTRALIA, License Type: REG REGULAR IMPORTS OR EXPORTS.
- Terms and Conditions:** Dly Terms: 03 FREE ON BOARD, Dly Terms Plc: XXX.
- Identification:** Vsl/Aircraft ID: MSCXXXX, ETD: [blank], Nationality: AU AUSTRALIA.
- Port and Office:** Port of L/U: MUPLU PORT LOUIS \*PORT\*, Entry/Exit Off: PL02 CUSTOMS & EXCISE DEPARTMENT, Warehouse Code: [blank], Valuation method: 1.
- Financials:** Total Invoice: USD 10000, Total FOB Fcy: USD 10000, Rate: 34.8365, Total FOB Ncy: 348365, Total Freight: USD 400, Total Other Cost: 0, Total Insurance: USD 100, Voyage: [blank].
- Flags and Indicators:** Pro-rate Flag (G/V/F): F, Container Indicator(G/F/L): L.

Buttons for 'Header 1' and 'Header 3' are visible at the bottom right of the form area.

- At Item level, user should create item with the regular CPC 40X01 with the amount adjusted and to be paid.
- Note that the full weight and FOB declared at Header 2 is used for this Item.

Action    Communication    Window

**Job No**                    **Status**                    **Approved Status**  
 20020400189TNCUST04    Incomplete    Created

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**Item No.** 001    **HS Code** 87031092    **Regime Code** 40

**Number & Kind** 1    PK

**Description** SECOND HAND  
VEHICLE

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**Cty Orig/Dest** AU    AUSTRALIA

**Zone**                    **CPC** 40x01    **Vol**

**Gross Wt (KG)** 9500.000    **Net Wt (KG)** 9500.000

**FOB Fcy** USD 10000    **FOB Ncy** 348365

**Freight** USD 13935    **Insurance** USD 3484

**Others** 0    **CV Ncy** 365784

**Supp U1** 1.000    **Supp U2**

**BG Amt**                    **Reserve Value**

**Duty Payable**                    **Duty Exempted**

**Prev Dec**                    **Previous Dec Item**

**Time Limit** 0

Tax    Prev Dec    Annexed Docs    License

Item No	HS Code	Comp Status	Pkg Cod

**Total Item** 0

**Pop Confirm Window**

Ins Dup Del Prev  
Retv Save Clear

Item Duty & Tax Details

**Item No.** 001    **HS Code** 87031092    **Tax Modifiable ?** Y

	User Defined	Tax	Base Amt	TBC	Rate	Amt Exempted	Amt Payable
	N	01	365784.000	24	0.000	0	0
<input checked="" type="checkbox"/>	N	07	365784.000	30	15.000	0	54868
<input checked="" type="checkbox"/>	N	42	365784.000	24	15.000	0	0

Insert  
Delete

**Total Amt Exempted** 0    **Total Amt Payable** 54868

OK

NUM

- After saving, second item is created with same HS code as Item 1.
- At CPC field input 40M96 or 40R96 as appropriate.
- Under these New CPCs the unit one (1) should be inserted in fields for Gross weight, Net weight, FOB & Freight.
- Supplementary Unit should be same as declared in Item No.001.

Item No. 002 HS Code 87031092 Regime Code 40

Number & Kind 1 NKPK

Description TAXI GRANT

Cty Orig/Dest AU AUSTRALIA

Zone GEN CPC 40M96 Vol

Gross Wt (KG) 1.000 Net Wt (KG) 1.000

FOB Fcy USD 1 FOB Ncy 35

Freight USD 1 Insurance USD 0

Others 0 CV Ncy 36

Supp U1 1.000 Supp U2

BG Amt Reserve Value

Duty Payable 0 Duty Exempted 0

Prev Dec Previous Dec Item

Time Limit

Tax Prev Dec Annexed Docs License

Item No	HS Code	Comp Status	Pkg Cod
001	87031092	C	PK

Total Item 2

Pop Confirm Window

Ins Dup Del Retv Save Clear Prev

- Click on button 'Tax' to open duty & tax details.

Item No. 002 HS Code 87031092 Tax Modifiable ? Y

User Defined	Tax	Base Amt	TBC	Rate	Amt Exempted	Amt Payable
N	01	36.000	24	0.000	0	0
N	07	36.000	30	0.000	0	0
N	42	36.000	24	0.000	0	0

Total Amt Exempted 0 Total Amt Payable 0

Insert Delete

OK

NUM

- Click on button 'Insert' above and input the followings
  - A. Tax Code : VX
  - B. Base Amount => **Zero (0)**
  - C. Rate & Amt Exempted => **Zero (0)**
  - D. Insert the grant amount in Amt Payable as **Negative Figure**.

**Note:**

- I. Grant amount is up to a Maximum of Rs 100,000.
- II. If Amount Payable in Item 1 is **Less or Equal to** Rs 100,000 then Amount to be inserted in item 2 will be that amount.
- III. If Amount Payable in Item 1 is **Greater than** Rs 100,000 then Amount to be inserted in item 2 will be Rs 100,000.

Item Duty & Tax Details

Item No. 002 HS Code 87031092 Tax Modifiable? Y

User Defined	Tax	Base Amt	TBC	Rate	Amt Exempted	Amt Payable
→ Y	VX	0.000		0.000	0	-54868
N	01	36.000	24	0.000	0	0
N	07	36.000	30	0.000	0	0
N	42	36.000	24	0.000	0	0

Total Amt Exempted 0 Total Amt Payable -54868

OK

Click on OK to save the Item Duty / Tax Details. NUM

- E. Click on button 'OK' to close the box duty & tax details.
- F. Then click on annexed docs to input the Taxi License No. (PSV No.)



Annexed Documents

Item No. 002      HS Code 87031092

**System Defined Annexed Documents**

	Doc Code	Description	RefNo Req	Document Reference
	P01	Import Permit/Supplies Con Act	Y	MIC2020000031
✓	PSV	TAXI LICENCE NUMBER PSV	Y	44321/C

**User Defined Annexed Documents**

	Doc Code	Description	RefNo Req	Document Reference

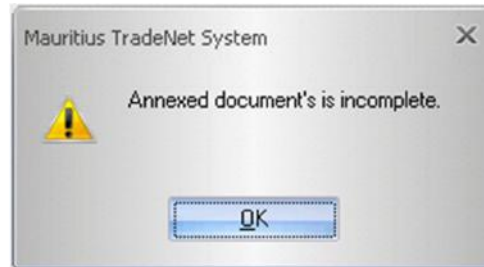
Ins

Del

OK

**Note:**

If user will save the Item for Taxi Grant without inserting the License No., below pop up message will displayed and will prevent user from saving.





- Before sending for validation, it is important to check the summary of taxes in order to verify if the correct Grant amount is input to offset the Amount payable.

Action Communication Window

Job No: 20020400189TNCUST04    Status: Incomplete    Approved Status: Created

**System Defined Tax Summary and User Defined Tax at Item Level**

User Defined	Tax Code	Tax	Duty Exempted	Duty Payable
N	01	Import Customs Duty	0	0
N	07	VALUE ADDED TAX	0	54868
N	42	EXCISE - MOTOR VEH/M CYCLE	0	0
Y	VX	VAT EXEMPTED ON TAXI GRANT	0	-54868

**User Defined (at entry level)**

User Defined	Tax Code	Tax	Duty Payable	Duty Exempted

Total Duty Exempted: 0    Total Duty Payable: 0

Mode of Payment: CASH    Deferred Payment Date:   

Receipt:    Receipt Date/Time:   

Buttons: Ins, Del, Prev

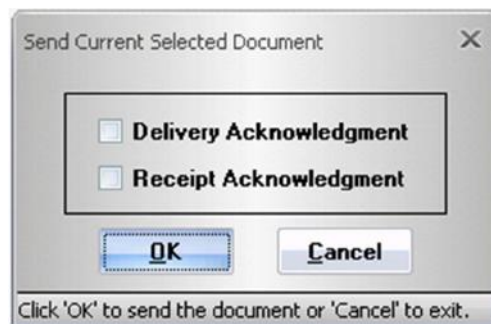
- The declaration can now be sent for validation where a declaration number will be allotted upon **acceptance** by system.

**Note:**

The following pop-up boxes will be displayed when sending the declaration



Click on button 'Yes' for each & then the regular send box will appear to proceed.



#### 4. VALIDATION FOR EX-WAREHOUSING OF BOE WITH TAXI GRANT THROUGH THE FRONT END SYSTEM

Input of the first item with CPC 47X01 will follow same process as a normal ex-warehousing declaration where amount will be adjusted accordingly with the Normal exemption for Taxi.

Item 2 for Taxi Grant will be created as follows

The screenshot displays a software window with the following data:

Item No.	HS Code	Comp Status	Pkg Cod
001	87031011	C	PK

Key fields in the form include:

- Item No.: 002
- HS Code: 87031011
- Regime Code: 47
- Number & Kind: 1
- Description: TAXI GRANT
- Cty Orig/Dest: AU AUSTRALIA
- Zone: GEN CPC 47M96
- Gross Wt (KG): 1.000
- Net Wt (KG): 1.000
- FOB Fcy: USD 1
- FOB Ncy: 35
- Freight: USD 1
- Insurance: USD 0
- Others: 0
- CV Ncy: 36
- Supp U1: 1.000
- Supp U2: [Empty]
- BG Amt: [Empty]
- Reserve Value: [Empty]
- Duty Payable: [Empty]
- Duty Exempted: [Empty]
- Prev Dec: [Empty] (highlighted with a red box)
- Previous Dec Item: [Empty]

Buttons at the bottom include: Tax, Prev Dec, Annexed Docs, License, Ins, Dup, Del, Retv, Save, Clear, and Prev.

The only exception when creating the ex-warehousing item with CPCs 47M96 / 47R96 is that no previous declaration is required. It is to be noted for the normal CPC 47X01, it will be mandatory to insert the previous declaration.

**NOTE:**

- I. Gross weight, Net weight, FOB & Freight declared on the warehousing declaration should be completely used on the ex-warehousing normal CPC 47X01 and for CPCs 47M96 / 47R96 to input the unit one (1) in respective fields as shown in above picture.
- II. The Taxi License No. (PSV No.) to be inserted in the Annexed Docs

## **5. POSSIBLE REASONS FOR REJECTION OF VDPS DECLARATIONS**

- More Than 1 Item With Taxi Grant CPC
- Taxi Grant Tax Code Not Found In BOE
- Wrong CPC Used In BOE
- Taxi Grant Tax Value Is Greater Than Allowable Tax Value
- Grant Exempt Amount Is Greater Than VAT Amount
- License No Already Used On Another BOE
- Taxi Grant CPC Not Found In BOE
- Wrong Taxi Grant Tax Code Used In BOE
- HS Code Differs In BOE
- Taxi Grant CPC Or Tax Code Cannot Be Used

## **6. CONCLUSION**

This guideline has been made in order to help Declarants / Importers to correctly validate declarations for those importers benefiting Taxi Grant.

## 7. CONTACTS

In case there are any queries, please contact MRA Customs CMS/IT Section

Phone No: 2020500 & EXT:

7650 ó Mr Naden Vencatachellum

7646 ó Mr Nanda Appadoo

7645 ó Miss Sujata Lotun