

VALIDATION OF VAT DEFERRED PAYMENT SCHEME (VDPS) DECLARATIONS

Quick User Guide

Version 1.0

SEPTEMBER 2018

MRA CUSTOMS

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1. INTRODUCTION

The purpose of this guide is to assist declarants/importers in preparing and validating a VDPS bill of entry using the Front End System (FES). It is to be noted that for each capital goods for which the importer intends to benefit the VDPS, two (2) Items need to be created on the BOE: The first item being a normal declaration while second item will use CPCs namely 40VDS or 47VDS or 49VDS based on the Customs procedure at importation to cater for the VAT deferred amount.

2. VALIDATION OF ONE (1) ITEM CAPITAL GOODS 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).

Mauritiue Tr	adoNo	at Svetom . B	ill of Entry .	IGeneral Segme	unt 21					
- Action Comm	unicatio	n Window	na or cital y -	Leanararashin	ant al					
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				1903	600047	INCUST04	Jincol	mpiete	Jureated	
Tpt Mode	3	BY SEA	Plac	e of L/S NCTM	NEW	CONTAINER I	TERMI	NAL		
			Stora	age Area NCTM	NEW	CONTAINER	TERMI	NAL		
Report No	00078	318	Report D	ate 17/08/2018	B/L I	No	MEDU	JNS19559	96	
Manifested Frt	USD	1,045.00			Tota	l Invoice	USD	30000		
Gross Mass	14920).000	Net Mass	14920.000	Tota	FOB Fcy	USD	30000		
Total Pkg	100	v	olume (M3)		Rate		34.83	65		
Cty of C/D	AU	AUSTRALIA			Tota	FOB Ncy	10450)95		
License Type	REG	REGULAR IM	PORTS OR EXP	PORTS	Tota	l Freight	USD	1045		
Dly Terms	03	FREE ON BOA	\RD		Tota	Other Cost		0		
Dly Terms Plc	XXX				Tota	Insurance	USD	955		
VsI/Aircraft ID	MSC	CLUNY			Voya	ge No				
ETD				Nationality AU	AUST	RALIA				
Port of L/U	MUPL		JIS *PORT *			Pro-rate F	lag (G	/V/F)	G	
Entry/Exit Off	PL02	CUSTOMS	6 & EXCISE DEF	PARTMENT		Container	Indica	tor(G/F/	/L) F	
Warehouse Code				Valuation method	1		Hea	der 1	Header 3	
Code										

• The capital goods should first be created at Item level with the regular CPC used by the user (e.g :40000).

Note:

- If an exemption was granted on the capital goods, the <u>Exemption CPC</u> would have been used instead of the regular one.
- The total Weight, Pkg & FOB input at Item level should be same as declared in Header 2 as shown above

⊂ ∃ Mauritius Tr	adeNet System -	Bill of Entry -	Fitem Segment					
a Action Comm	unication Window							
	🙎 🛃 🛱 🖨	2 0 1	Job N	lo 1600047TNC	USTO4	Status Incomplete	Approved Created	Status
Item No Number & Kind Description	001 HS Co 100 PK GRINDING & POL	Ie 84659300 SHING MACHINE	Regime Code	40	Item No 001	HS Code 84659300	Comp Z Status C GEN	
Cty Orig/Dest Zone Gross Wt (KG) FOB Fcy USD Freight USD Others Supp U1	AU AUSTR/ GEN CPC 14920.000 30000 36404 4.000	LIA 40000 V Net Wt (KG) FOB Ncy Insurance CV Ncy Supp U2	Vol 14920.000 1045095 USD 33269 1114768		<			
BG Amt Duty Payable Prev Dec Time Limit	167215 0 Tax Pr	Reserve Valu Duty Exempt Previous Dec	ue 0 ed 0 c Item No xed Docs Licer	Contr	rols Retv	p Confirm W Dup De Save Cle	/indow Prev	

• After clicking on button 'Tax', the total Vat Payable on the Capital goods can be viewed.

ltem	Duty &	Tax Deta	nils						×
It	em No	001	HS Code	84	659300	Tax	Modifiable ?	N	
	User Defined	Tax	Base Amt	TBC	Rate	Amt Exempted	Amt Payable		
	N	01	1114768.000	24	0.000	0		0	
	N	07	1114768.000	30	15.000	0	16721	5	Insert
 Tot	al Amt E	xempted	0		Tota OK	l Amt Payable	167215		Delete

• After saving Item No. 001, a second Item should be created to cater for the VAT deferred as shown in the following diagram

Action Communication Window			
L 😕 🖬 😫 👪 📾 🤗 🕅	Job No 18091600047TNCUS	T04 Incomplete	Approved Status Created
Item No O02 HS Code 84659 Number & Kind Description OD2 OD2 HS Code 84659 I NKPK GRINDING & POLISHING MA VDPS	300 Regime Code 40 CHINES	Item No HS Code 001 84659300	Comp Z Status C GEN
Cty Orig/Dest AU AUSTRALIA Zone GEN CPC 40VDS Gross Wt (KG) 1.000 Net Wt FOB Fcy USD 1 FOB Not Insurar Freight USD 1 CH Not Vt	Vol (KG)[1.000 ;y 35 ace USD 1		
Uthers CV NGS Supp U1 4 Supp U BG Amt Reserv Duty Payable Duty E: Prev Dec Previou Time Limit Tax Prev Dec /	2 2 2 2 2 2 2 2 2 2	Total Item 1 ✓ Pop Confirm ₩ Ins Dup De Rety Save Clea	/indow Prev

- New CPC 40VDS should be input with Gross weight, Net weight, FOB, Freight, and Insurance all set to unit one (1).
- Supplementary Unit should be same as declared in Item No.001.
- Again click on button 'Tax' to open duty & tax details.

	User Defined	Тах	Base Amt	TBC	Rate	Amt Exempted	Amt Payable	
	Y	88	-1114768		15.000	0	-167215	
	N	01	37.000	24	0.000	0	0	
	N	07	37.000	30	0.000	0	0	
			1	-		+		
				-		+		
						1		
******			1			1		
h								Inser
			1	1				Delet
1				1	1	1 1	I.S.	Delet

- 1. Click on button 'Insert' and input the followings
 - A. Tax Code: 88
 - B. Base Amount => Negative sign should inserted first and then the amount which is same as in Item 001 Duty & Tax details under <u>tax code 07</u>.
 - C. Insert rate of <u>15</u> and amount payable will be displayed as Negative.

Note:

Amount should be corrected to Whole number and same VAT amount as calculated by system on the previous Item number.

- D. Click on button 'OK' and save the Item
- 2. Before sending for validation, it is important to check the summary of taxes in order to verify if the correct amount of VAT deferred offsets the VAT payable.

_	-	A	A 154	•	18091600047TNCUST04 Inc			Incomplete	Created	
Syste	m De	fined Ta	x Sum	mary and User D	efined Tax at	Item Level				
D	User Jefined	Tax Code		Tax		Duty Exempted	Duty	Payable		
N		01	Import	Customs Duty		()İ	0		
N		07	VALUE	ADDED TAX		()	167215		
Y		88	VAT D	T DEFERRED PAYMENT SCHE		()	-167215		
User	Defin User	e d (at e Tax Cou	ntry le [.] de	vel) Tax		Duty Payable	Duty E	xempted		
	Chilloo								Ins	
									<u>D</u> el	
	Duty E	xempte	d 0		Total Du	y Payable 🛛				
otal [-		Deferred	Daumont Data				

• 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

TradeNet System	TradeNet System
Warning:	Warning:
Freight differs by MUR -1	Total Net Mass at Header Level is smaller than Total Item Net Mass by 1.000
Do you want to proceed save as Complete (Click on Yes) or change to Incomplete Save (Click on No)	Do you want to proceed save as Complete (Click on Yes) or change to Incomplete Save (Click on No)
Yes No	Yes No
TradeNet System	TradeNet System
Warning:	Warning:
Total Gross Mass at Header Level is smaller than Total Item Gross Mass by 1.000	Total FOB FCY not equal to sum of Item FOB FCY. Difference of : -1
Do you want to proceed save as Complete (Click on Yes) or change to Incomplete Save (Click on No)	Do you want to proceed save as Complete (Click on Yes) or change to Incomplete Save (Click on No)
Yes No	Yes No
TradeNet System	TradeNet System
Warning:	Warning:
Insurance differs by MUR -1	Total Net Mass at Header Level is smaller than Total Item Net Mass by 1.000
Do you want to proceed save as Complete (Click on Yes) or change to Incomplete Save (Click on No)	Do you want to proceed save as Complete (Click on Yes) or change to Incomplete Save (Click on No)
Yes No	Yes No

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

Send Current Selected Document	
Delivery Acknowledgment Receipt Acknowledgment	
<u>D</u>K<u><u>C</u>ancel</u> Click 'OK' to send the document or 'Cancel' to exit.	

3. VALIDATION OF MULTIPLE ITEMS CAPITAL GOODS THROUGH THE FRONT END SYSTEM (DIRECT IMPORT)

For declarations with multiple capital goods, the same principle will apply, however, except the followings:

- If there is more than one capital goods with different HS codes, the Total FOB fcy should be increased by (One (1) unit X number of items of Capital goods). For e.g. If there are two (2) items of capital goods with FOB value of USD 30,000,therefore the Total FOB fcy will be 30,000 + (USD1 X 2) = USD 30,0002.
- 2. The Two (2) extra FOB amount will cater for the Items with CPC VDPS, without affecting the VAT amount payable on these Capital goods when using normal CPC
- 3. Below shows how to proceed with the validation of BOE with Multiple Capital goods

📰 Action Comm	unicatio	n Window							
	<u>i</u>	1 9 1 1	ø 🛐 🗖		Job No 180910	500047TNCUST04	Status Incomplete	Approved Created	Status
Tpt Mode		BY SEA	Plac Stor	e of L/S age Area	NCTM NCTM	NEW CONTAINER	TERMINAL		
Report No	00078	18	Report D	ate 17/0	8/2018	B/L No	MEDUNS1955	96	
Manifested Frt	USD	1,045.00				Total Invoice	USD 30000		
Gross Mass	14920	.000	Net Mass	14920.000		Total FOB Fcy	USD 30002		
Total Pkg	139	۰	/olume (M3)			Rate	34.8365		
Cty of C/D	AU	AUSTRALIA				Total FOB Ncy	1045165		
License Type	REG	REGULAR IM	PORTS OR EX	PORTS		Total Freight	USD 1045		
Dly Terms	03	FREE ON BOA	ARD			Total Other Cos	t 0		
Dly Terms Plc	XXX					Total Insurance	USD 955		
VsI/Aircraft ID	MSC (CLUNY				Voyage No			
ETD				Nationali	ty AU	AUSTRALIA			
Port of L/U	MUPL	U PORT LO	UIS *PORT *			Pro-rate I	Flag (G/V/F)	G	
Entry/Exit Off	PL02	CUSTOMS	S & EXCISE DE	PARTMENT	Ī	Containe	r Indicator(G/F	7L) F	
Warehouse Code				Valuation	method	1	Header 1	Header 3	

R Action Communication Window	Item Duty & Tay Dotaile	
Image: Second status Approved Status Approved Status 100316000457NCUST04 Completed Completed	Item No 001 HS Code 84659300 Tax Modifiable ? N	
Item No 001 HS Code [84559300] Regime Code [40] Number & Kind 100 FK Image: Code [40] Image: Code	User Defined Tax Base Amt TBC Rate Amt Exempted Amt Payable N 01 743427.000 24 0.000 0 0 0 N 07 743427.000 30 15.000 0 111514	
Cty 0rig/Dest AUJ (AUSTRALLA Zone GEN CPC Gross Wt (KG) 10000.000 Net Wt (KG) Freight USD 22000 Freight USD 22399 Others 0 CV Ncy Supp U1 4.000 Supp U2 BG Ant Reserve Value Image: Previous Dec Item No Prev Dec Previous Dec Item No Ims	Total Amt Exempted 0 Total Amt Payable 111514	
Tax Prev Dec Annexed Docs License Retv Save Prev		
Job No Status Approved Status 18091600045TNCUST04 Completed Created	Item Duty & Tax Details	
Item No 002 HS Code [84559300 Regime Code [40] Number & Kind 1 NKFK Item HS Code Comp Z GRINDING & POLISHING MACHINES VDPS 001 84659300 C GEN	Item No 002 HS Lode [84653300 Tax Modifiable ? Y User Tax Base Amt TBC Rate Amt Exempted Amt Payable → Y 188 -743427.000 15.000 0 -111514 N 01 37.000 24 0.000 0 0 N 07 37.000 30 0.000 0 0 0	
Cty Orig/Dest AU /AUSTRALIA Zone GEN CPC 40/05 Vol Gross Wt (KG) 1000 Het WV (KG) 1000 Foils For USD 1 Foils Nov 35 Freight USD 1 Insurance USD Uthers 0 CV Nov 97 C		
Supp U1 4000 Supp U2 Total Item 1 BG Amt Reserve Value Valu	Delete	
Prev Dec Previous Dec Item No I Time Limit Prev Dec Annexed Docs License Controls Retv Save Clear Prev		
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a Action Communication Window	Enter the Amount Payable (Manascory) Item Duty & Tax Details	
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 Prior to sending of declaration for validation, summary of taxes need to be check for correctness of the VAT amount being differed as show below

User Define	Tax ed Code	Тах		Duty Exempted	Duty Payable	-
N	01	Import Customs Duty		0	111402	
N	07	VALUE ADDED TAX		0	183925	
Υ Υ	88		INT SCHEME	U	-183925	
User	Tax Co	de Ta	:	Duty Payable	Duty Exempted]
						lns
				-		<u>D</u> el
		1		<u> </u>		

4. VALIDATION FOR EX-WAREHOUSING OF ONE (1) ITEM CAPITAL GOODS THROUGH THE FRONT END SYSTEM

Input of first item of Capital goods will follow same process as a normal ex-warehousing declaration. The second (2) items where CPC VDPS is used, user should input fields as follows

🖾 Mauritius TradeNet System - Bill of Entry - [Item Segment]							
Action Communication Window							
			Job No		Status	Approved Sta	atus
		•	18092300145TNCUST04		Incomplete	omplete Created	
ltem No	002 HS Code	e 84659300 Regime	Code 40	Item	HS Code	Comp Z	
Number & Kind	1 NKPK		·	No		Status	
Description	VDPS CAPOTAL GO	DODS		001	84659300	C GEN	
				002	84659300	C GEN	
						ļ	
Cty Orig/Dest	AU AUSTRAL	.IA					
Zone	GEN CPC	47VDS Vol					
Gross Wt (KG)	1.000	Net Wt (KG) 1.000					
FOB Fcy USD	1	FOB Ncy 35					
Freight USD	1	Insurance USD 1					
Others	0	CV Ncy 37				>	
Supp U1	1.000	Supp U2		Tot	alltem 2		
BG Amt		Reserve Value			- CC V	C	
Duty Payable	-156764	Duty Exempted 0		PC	op Confirm v	indow	
Prev Dec		Previous Dec Item No		1	Dur D		
Lime Limit			Cont	rols	Dup Di	Prev	
	Tax Pre	v Dec Annexed Docs	License	Rety	Save Cle	ar	

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

NOTE:

FOB declared on the warehousing declaration should be completely used on the exwarehousing normal CPC and not reserve on Unit FOB Value for CPC VDPS.

5. POSSIBLE REASONS FOR REJECTION OF VDPS DECLARATIONS

- The Total Duty-Paid Value for all Capital goods using VPDS CPCs in same BOE is less than Rs 1M.
- Use of VDPS CPC for a not valid Importer
- VDPS VAT Amount is Greater than Amount VAT payable on Capital goods
- > HS Code Used Not Found Under Importer HS Code For VDPS
- ➤ Invalid HS Code Used For VDPS CPC
- Front End System has not been updated accordingly

Note:

"duty-paid value", in relation to capital goods, means the sum of -

- (a) the value of the capital goods; and
- (b) the duty, excise duty and taxes payable on the capital goods.

6. CONCLUSION

This guideline has been made in order to help Declarants / Importers to correctly validate declarations for those importers who have been duly registered to VDPS.

7. CONTACTS

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

Phone No: 2020500 & EXT:

7650 - Mr Naden Vencatachellum

7667 – Mr Nunkoomar Issory

7646 - Mr Nanda Appadoo

7663 – Ms Joanne Licho

7662 – Ms Yachna Oochit