

Extract of section 9A(1A) of the Customs Act

9A. Time limit for proceeding with validated bill of entry

(1A) (a) Where goods are entered and cleared by an SME or a VAT registered person, the duty, excise duty and taxes on the goods cleared shall be paid –

(i) in the month of June, not later than 2 working days before the end of that month; and

(ii) in any other month, not later than 7 working days after the end of that month,

provided that the SME or VAT registered person gives a security, by bond, under sections 39 and 42, to cover the deferred payment and the SME or VAT registered person is in compliance with the Revenue Law under the Mauritius Revenue Authority Act.

(b) In this subsection -

—SME has the same meaning as in the Small and Medium Enterprises Development Authority Act;

—VAT registered person means a person registered under the Value Added Tax Act.