



DEFERRED PAYMENT SCHEME

*for SMEs, VAT registered persons/entities
and manufacturers of excisable goods*

FAQ

Frequently Asked Questions



What is the Deferred Payment Scheme about?

The Deferred Payment Scheme was introduced by the Government in the Budget 2015 and in the Budget 2016 as a measure to provide a more conducive business environment and further facilitate trade in Mauritius.

This scheme enables SMEs VAT registered persons/entities and manufacturers of excisable goods to defer the payment of Customs duty, excise duty and taxes on goods removed from Customs. .

Who can apply for the Deferred Payment Scheme?



- An SME registered under the Small and Medium Enterprises Development Authority Act.
- A VAT registered person under the Value Added Tax Act.
- A Manufacturer of excisable goods under the Excise Act.

What type of duties and taxes are deferred under this scheme?

The Deferred Payment Scheme concerns customs duty, excise duty and taxes by importers and manufacturers of excisable goods.

For how long can I defer payment at Customs?

Duty, excise duty and taxes payable during any month other than the month of June, must be paid not later than 7 working days after the end of that month.

For the month of June, duty, excise duty and taxes deferred must be paid not later than 2 working days before the end of that month.

How do I qualify for the scheme?

Registered importers and manufacturers of excisable goods can opt for the deferred payment facility voluntarily but will qualify for it only if they are compliant with the Revenue Laws under the Mauritius Revenue Authority Act and upon submission of a general security by bond.

How should I make payment at the due date?

Importers or manufacturers of excisable goods will have to settle the amount due during the preceding month electronically if the amount is more than Rs 50,000 or otherwise by cash or cheque.

What is the amount of security that needs to be submitted to MRA?

The amount of security required will be equivalent to the average amount of duty, excise duty and taxes payable for one month.

However, importers and manufacturers of excisable goods shall submit a fresh security where the initial security submitted becomes insufficient.

What is the validity period of the security?

The security submitted for the deferred payment scheme shall be valid for a period of twelve months.

In order to continue to benefit from this Scheme, importers and manufacturers of excisable goods need to renew their security 15 days prior to the expiry of the security submitted.

What if I do not pay by the due date?

In case payment is not received by the due date, the MRA will notify the importer in writing and late payment interest at the rate of 0.5% per month or part of the month together with a late payment penalty of 5% shall be applicable.

What happens to traders who default on payment?

In the event of non-payment of deferred duty, excise duty and taxes, recovery action shall be initiated against the importer/manufacturers of excisable goods and the deferment facility may be suspended or stopped.

What benefits shall I derive from the scheme?

- The Deferred Payment Scheme shall enable importers/manufacturers of excisable goods to clear goods without paying duty, excise duty and taxes at the time of clearance, thus resolving the problem of cash flow.
- The scheme will allow Customs to accelerate the clearance of goods as it does not require payment to be made prior to initiation of clearance procedures.
- With this scheme, importers can settle duty, excise duty and taxes due during the preceding month after 6 to 36 days.

How to apply for the Deferred Payment Scheme?

- Download application form from the MRA website on the following link:

www.mra.mu/download/Registration-DeferredPayment300615.pdf

- Submit the form duly filled in, to TFCC, Custom House, Mer Rouge, Port Louis, together with the following documents:
 - SME / VAT Registration Certificate / a copy of the excise licence
 - Certificate of Incorporation (for companies)
 - Director's Certificate issued by Registrar of Companies
- Applicant under this scheme who are compliant with revenue laws, shall be required to submit a security to the satisfaction of the Director-General, in order to be registered under this scheme.

Contact us

For further information, please contact:

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