



MAURITIUS REVENUE AUTHORITY

CUSTOMS DEPARTMENT

COMMUNIQUE

DEFERRED PAYMENT SCHEME

(customs duty, excise duty and taxes on goods cleared by an SME or a VAT registered person)

The deferred payment scheme as announced in the Budget 2015 has come into effect as from 1st July 2015. This scheme is applicable to VAT registered persons and Small and Medium Enterprises (SMEs) registered with the Small and Medium Enterprises Development Authority (SMEDA) to defer the payment of customs duty, excise duty and taxes on goods cleared at importation. Duly registered importers shall benefit from payment facilities for a period between six to thirty six days from the date payment is due.

To be eligible for the deferred payment facility, the entities shall:

- a) submit a duly filled in application form 'MRA/CUS/TFCC/REG/DPS' downloadable from the MRA's Website: www.mra.mu;
- b) be compliant with the Revenue Laws under the MRA Act and
- c) furnish an adequate security by bond, once approved.

Importers shall submit their duly filled in application form at the Registry Counter, Ground Floor, Custom House, Mer Rouge, Port-Louis.

For any additional information, please contact the TFCC, MRA Customs, Custom House, Mer Rouge, Port Louis, Tel: 202 0500, Fax: 216 7784.

Mauritius Revenue Authority

28th July 2015

Tel: 202 0500 **Fax:** 216 7784 **Website:** www.mra.mu **Email:** customs@mra.mu