

## 16. MAIN TAX CHANGES

### 16.1. INCOME TAX: INDIVIDUALS

Tax Measures			Implementation																		
<ul style="list-style-type: none"><li><b>Income Exemption Threshold –FY 2019/20</b> Increase in income exemption threshold as follows:</li></ul> <table><tr><th>Category</th><th>From (Rs)</th><th>To (Rs)</th></tr><tr><td>A. Individual with no dependent</td><td>305,000</td><td>310,000</td></tr><tr><td>B. Individual with one dependent</td><td>415,000</td><td>420,000</td></tr><tr><td>C. Individual with two dependents</td><td>480,000</td><td>500,000</td></tr><tr><td>D. Individual with three dependents</td><td>525,000</td><td>550,000</td></tr><tr><td>E. Individual with four dependents</td><td>555,000</td><td>600,000</td></tr></table>			Category	From (Rs)	To (Rs)	A. Individual with no dependent	305,000	310,000	B. Individual with one dependent	415,000	420,000	C. Individual with two dependents	480,000	500,000	D. Individual with three dependents	525,000	550,000	E. Individual with four dependents	555,000	600,000	Come into operation in respect of the income year commencing on 1 July 2019
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<ul style="list-style-type: none"><li><b>Retired/Disabled person</b> Categories F and G eliminated but a retired or a disabled person able to choose from categories A to E. A retired or a disabled person, irrespective of his IET category, entitled to an additional deduction of Rs 50,000.</li></ul>			Come into operation in respect of the income year commencing on 1 July 2019																		
<ul style="list-style-type: none"><li><b>Additional Exemption in respect of dependent child pursuing undergraduate course</b> An individual may claim this additional exemption in respect of his fourth dependent also.</li></ul>			Come into operation in respect of the income year commencing on 1 July 2019																		
<ul style="list-style-type: none"><li><b>Relief for Medical or Health Insurance Premium</b> An individual henceforth entitled to deduct from his net income the premium paid in respect of a medical or health insurance policy for his fourth dependent.</li></ul>			Come into operation in respect of the income year commencing on 1 July 2019																		
<ul style="list-style-type: none"><li><b>Fast charger for electric car investment allowance</b> An individual having acquired a fast charger for his electric car shall be entitled to deduct from his net income, the expenditure incurred for the acquisition of the charger. Any unrelieved amount in an income year may be carried forward and deducted from the net income of succeeding years.</li></ul>			Come into operation in respect of the income year commencing on 1 July 2019																		
<ul style="list-style-type: none"><li><b>Tax credit for employees</b> Where an employee who has derived in the first month of an income year, a basic salary inclusive of compensation not exceeding Rs 50,000, he shall be allowed a tax credit by way of deduction from income tax otherwise payable by him for that income year, provided his total annual net income in that income year does not exceed Rs 700,000. The tax credit allowable shall be equivalent to 5 per cent of the chargeable income of the individual attributable to his net income from emoluments.</li></ul>			Come into operation in respect of the income year commencing on 1 July 2019																		
<ul style="list-style-type: none"><li><b>Exempt Income</b> The first Rs 50,000 of the amount receivable by an individual in an income year from a Real Estate Investment Trust (REIT).</li></ul>			Shall come into operation in respect of the year of assessment commencing on 1 July 2020																		

## 16.2. INCOME TAX: COMPANIES

Tax Measures	Implementation
<ul style="list-style-type: none"> <li>• <b>Real Estate Investment Trust (REIT)</b> Subject to satisfying certain prescribed conditions, REIT shall not be liable to income tax. However, every beneficiary or participant to a REIT shall be liable to income tax on his share of the distribution made by the REIT.</li> </ul>	<p>Shall come into operation in respect of the year of assessment commencing on 1 July 2020</p>
<ul style="list-style-type: none"> <li>• <b>Expenditure incurred by hotels on cleaning, renovation and embellishment works</b> A company operating a hotel may deduct from its gross income an amount equal to 150 per cent of any expenditure incurred in that income year on cleaning, renovation and embellishment works in the public realm.</li> </ul>	<p>Shall come into operation in respect of the year of assessment commencing on 1 July 2020</p>
<ul style="list-style-type: none"> <li>• <b>Expenditure incurred for arbitration, conciliation or mediation under an Alternative Dispute Resolution Mechanism</b> A company making an application for arbitration, conciliation or mediation for the settlement of a dispute before a recognized arbitration institution in Mauritius and incurs expenditure in respect of filing fees shall be allowed a deduction of an amount equivalent to 150 per cent of the expenditure so incurred from its gross income.</li> </ul>	<p>Shall come into operation in respect of the year of assessment commencing on 1 July 2020</p>
<ul style="list-style-type: none"> <li>• <b>Controlled foreign company rule</b> Where a resident company carries on business through a controlled foreign company and it is considered that the non-distributed income of the controlled foreign company arises from non-genuine arrangements which have been put in place for the essential purpose of obtaining a tax benefit, that income shall be deemed to form part of the chargeable income of the resident company.  This is not applicable to a controlled foreign company where in an income year –               <ul style="list-style-type: none"> <li>(i) accounting profits are not more than EUR 750 000, and non-trading income is not more than EUR 75 000;</li> <li>(ii) accounting profits amount to less than 10 per cent of its operating costs for the tax period; or</li> <li>(iii) the tax rate in the country of residence of the controlled foreign company is more than 50 per cent of the tax rate in Mauritius.</li> </ul> </li> </ul>	<p>Shall come into operation in respect of the year of assessment commencing on 1 July 2020</p>
<ul style="list-style-type: none"> <li>• <b>Freeport</b> <ul style="list-style-type: none"> <li>(i) Freeport operator or private freeport developer, on satisfying substance criteria, engaged in the manufacture of goods meant for local market in whole or in part shall be liable to income tax at the rate of 3%.</li> <li>(ii) Freeport operator or private Freeport developer engaged in the sale of goods on the local market liable to Corporate Social Responsibility as per a specified formula.</li> </ul> </li> </ul>	<ul style="list-style-type: none"> <li>(i) Shall come into operation in respect of the year of assessment commencing on 1 July 2020</li> <li>(ii) Come into operation on 1 July 2019</li> </ul>

## Main Tax Changes

Tax Measures	Implementation
<ul style="list-style-type: none"> <li>• <b>Tax exemption</b> <ul style="list-style-type: none"> <li>(a) 4-year tax exemption on income derived by a company from bunkering of low Sulphur Heavy Fuel Oil.</li> <li>(b) 5-year tax exemption on income derived from the operation of the e-Commerce platform provided that the company is set up on or before 30 June 2025.</li> <li>(c) 8-year tax exemption on income derived by a company set-up on or after 10 June 2019 and engaged in the development of a marina.</li> </ul> </li> </ul>	<ul style="list-style-type: none"> <li>(a) Shall come into operation in respect of the year of assessment commencing on 1 July 2020</li> <li>(b) Shall come into operation in respect of the year of assessment commencing on 1 July 2020</li> <li>(c) Shall come into operation in respect of the year of assessment commencing on 1 July 2020</li> </ul>

## 16.3. VALUE ADDED TAX

Tax Measures	Implementation
<ul style="list-style-type: none"> <li>• <b>Tax liability of principal officer of private company</b> The principal officer of a private company shall – <ul style="list-style-type: none"> <li>(a) be answerable for the doing of all such things as are required to be done by that company under the VAT Act.</li> <li>(b) be required to retain out of any money or property of the company, so much as is sufficient to pay VAT which is or will become payable by that company; and</li> <li>(c) be personally liable in respect of the VAT payable by that company to the extent of any amount he has or should have retained under paragraph (b).</li> </ul> </li> </ul>	Finance Act 2019
<ul style="list-style-type: none"> <li>• <b>Refund of VAT to event organisers</b> An event organiser registered with the Economic Development Board may make an application for refund of VAT in respect of accommodation costs incurred by visitors attending a qualifying event.</li> </ul>	Finance Act 2019
<ul style="list-style-type: none"> <li>• <b>VAT Exemption of:</b> Management of insurance schemes; Services provided by a person operating a Peer-to-Peer Lending platform.</li> </ul>	Finance Act 2019
<ul style="list-style-type: none"> <li>• <b>Zero-rated VAT</b> <ul style="list-style-type: none"> <li>a) Bread;</li> <li>b) Cooking gas in cylinders of up to 12 kg for domestic use;</li> <li>c) The transport of passengers by light rail.</li> </ul> </li> </ul>	<ul style="list-style-type: none"> <li>a) Come into operation on 1 March 2019</li> <li>b) Come into operation on 11 June 2019</li> <li>c) Finance Act 2019</li> </ul>
<ul style="list-style-type: none"> <li>• <b>Special Levy for banks</b> Rate of levy increased from 4% to 4.5% in the case of a bank having a leviable income of more than 1.2 billion rupees.</li> </ul>	Come into operation in respect of accounting period commencing on or after 2 January 2018

Tax Measures	Implementation
<ul style="list-style-type: none"> <li>• <b>VAT Refund Scheme</b> Equipment and services applicable to a planter or an horticulturist extended to include: <ul style="list-style-type: none"> <li>• Agricultural dehumidifiers</li> <li>• Aquaponics test kits</li> <li>• Dutch buckets/pots system</li> <li>• Generators</li> <li>• Greenhouse cooling pads</li> <li>• Greenhouse fans</li> <li>• Greenhouse grow lights</li> <li>• Hydroponic trough systems</li> <li>• Insect traps</li> <li>• Mesh bags</li> <li>• Net cups and pots</li> <li>• Plant support clips</li> <li>• Vertical grow towers</li> </ul> </li> </ul>	Finance Act 2019
<ul style="list-style-type: none"> <li>• <b>Claim for VAT Repayment</b> A VAT registered person may claim repayment on intangible assets of a capital nature being – <ul style="list-style-type: none"> <li>(i) goodwill on the acquisition of a business or part of a business; or</li> <li>(ii) computer software, patents or franchise agreements.</li> </ul> </li> </ul>	Finance Act 2019
<ul style="list-style-type: none"> <li>• <b>Electronic submission of VAT return and payment of VAT</b> All VAT-registered persons will compulsorily be filing their VAT return and paying VAT electronically.</li> </ul>	Finance Act 2019
<ul style="list-style-type: none"> <li>• Corresponding to Item E 17 of Part II of the First Schedule of the Excise Act, "Airlines" shall also be exempted from the payment of VAT in respect of (a) printed materials which bear the insignia of airlines printed thereon; (b) Uniforms for ground and flight personnel; (c) Publicity materials distributed by airlines - The Ninth Schedule has been amended</li> </ul>	25 <sup>th</sup> July 2019

#### 16.4. OTHER TAX MEASURES

Tax Measures	Implementation
<ul style="list-style-type: none"> <li>• <b>Voluntary Disclosure of Income Scheme – Foreign Assets</b> Where, on or before 31 March 2020, a person makes a voluntary disclosure of his undeclared income in respect of any year of assessment preceding the year of assessment ending on 30 June 2020, he shall pay tax on that income at the rate of 15 per cent of his chargeable income, free from any penalty and interest. The Scheme applies only to undisclosed income derived from Mauritius but held offshore in bank accounts or used to purchase assets offshore.</li> </ul>	Finance Act 2019
<ul style="list-style-type: none"> <li>• <b>Arrears Payment Scheme-SMEs</b> Any penalty and interest included in tax arrears shall be reduced by 100 per cent, where tax arrears outstanding as at 10 June 2019 are fully paid by a Small and Medium Enterprise on or before 31 March 2020.</li> </ul>	Finance Act 2019

## Main Tax Changes

Tax Measures	Implementation
<ul style="list-style-type: none"> <li><b>Presumptive Tax on Small Enterprise</b> Small enterprises engaged in specified activities whose gross income in an income year does not exceed 10 million rupees; and whose gross income from sources does not exceed 400,000 rupees may elect to pay a presumptive tax at the rate of one per cent of its gross income.</li> </ul>	Shall come into operation in respect of the year of assessment commencing on 1 July 2020

## 16.5. CUSTOMS AND EXCISE

## 16.5.1. Customs Duty

Measures	Implementation
a) Customs Duty exemption for producers or manufacturers engaged in agricultural or agro-based industry on packing materials.	11 <sup>th</sup> June 2019
b) Customs Duty exemption on motor vehicle of heading 87.02 to be used by any person holder of a Public Services Vehicle (Contract Bus) Licence for the conveying of school children	25 <sup>th</sup> July 2019

## 16.5.2. Excise Duty

Measures	Implementation
a) Abolition of 50% excise duty on non-fossil outboard motors.	11 <sup>th</sup> June 2019
b) Excise Duty on electric and plug-in Hybrid cars reduced	11 <sup>th</sup> June 2019
b) Excise Duty on mogas reduced from Rs. 14.80 to Rs 12.20 per litre	11 <sup>th</sup> June 2019
b) Excise Duty on gasoil reduced from Rs. 7.30 to Rs 4.70 per litre	11 <sup>th</sup> June 2019

## 16.5.3. VAT at Importation

Measures	Implementation
a) VAT is now zero-rated on vermicelli, toukmaria, linseed (graine de lin), sago, appalam, mustard, sesame seed and on specialised compression garments used for medical purposes.	11 <sup>th</sup> June 2019

## 16.5.4. Amendments to Customs laws &amp; other enactments

## a) Customs Act &amp; Customs Regulations

Measures	Implementation
a) The definition of "clearance" (final) has been amended and a new definition of "release" (awaiting authorisations from Ministries/Agencies) has been introduced to clearly distinguish between these two Customs procedures.	25 <sup>th</sup> July 2019

Measures	Implementation
b) The definition of “Deferred Duty and Tax Scheme” has been amended in order to allow a shop under the Deferred Duty and Tax Scheme to sell goods to a diplomatic agent.	25 <sup>th</sup> July 2019
c) A new definition of “document” has been inserted in order to provide clarity to both customs and economic operators about the records to be kept and presented on demand to the Director-General.	25 <sup>th</sup> July 2019
d) Deferred payment of duty, excise duty and taxes is granted to the State Trading Corporation on removal of petroleum products from bonded warehouse or Freeport zone for home consumption.	19 <sup>th</sup> March 2019
<p>e) Statutory time-frame for the submission of Bill of Entry by an importer is being amended, salient feature are as follows:</p> <ul style="list-style-type: none"> <li>• Submission of bill of entry from the time the partial or the full and complete inward manifest is submitted and not later than 5 working days after the time the vessel is berthed at the wharf or the aircraft has landed, as the case may be;</li> <li>• Payment of DET within 14 working days of the date of validation of a bill of entry;</li> <li>• Deferred payment of DET for SME or VAT registered person;</li> <li>• Penalty for non-compliance, to be claimed by a written notice;</li> <li>• Right of appeal, whereby an importer is dissatisfied with a written notice, he may object to same in accordance with section 24A(3) of the Customs Act;</li> <li>• Cancellation of any validated bill of entry on which the duty, excise duty and taxes have not been paid within 14 days of the date of validation.</li> </ul>	3 <sup>rd</sup> February 2020
<p>f) Statutory time-frame for the submission of Bill of Entry by an exporter is being amended, salient features are as follows:</p> <ul style="list-style-type: none"> <li>• Submission of bill of entry before a full and complete outward manifest is submitted under the Customs regulations 1989, which provides:               <ol style="list-style-type: none"> <li>a) In the case of an aircraft, not later than 4 hours before departure; or</li> <li>b) In the case of a ship, not later than 24 hours before departure.</li> </ol> </li> <li>• Goods for export are to be brought within the time frame specified as above;</li> <li>• The Director-General shall cancel any validated bill of entry when the goods have not been exported within 14 days from the date of validation.</li> </ul>	3 <sup>rd</sup> February 2020
g) The setting up of a Coordinated Border Management Unit (CBMU) with defined roles, functions and responsibilities in relation to the clearance of goods and control of persons.	25 <sup>th</sup> July 2019

## Main Tax Changes

Measures	Implementation
h) The MRA is now authorised to collect fees and charges on behalf of Ministries and other agencies through TradeNet or other means.	25 <sup>th</sup> July 2019
i) MRA Customs officers may now communicate information relating to the valuation of goods for the purpose of administering Revenue Laws in addition to Customs laws.	25 <sup>th</sup> July 2019
j) The Director-General shall not be bonded by the ruling given on the classification or origin of goods in the following circumstances: <ul style="list-style-type: none"> <li>• there is a material difference between the actual fact and the details contained in the application; or</li> <li>• the World Customs Organisation, ARC or any Court has given a new ruling, decision or determination on the said goods</li> </ul>	25 <sup>th</sup> July 2019
k) Amendments have been made whereby a claim/application for refund of duty and excise duty paid on goods shall be made within the statutory timeframe of 3 years under all circumstances where refund is authorised	25 <sup>th</sup> July 2019
l) MRA customs is now empowered to destroy counterfeit goods provided that the: <ul style="list-style-type: none"> <li>a) the owner of the goods agrees in writing - <ul style="list-style-type: none"> <li>(i) that he has infringed the rights of the right holder; and</li> <li>(ii) to the goods being destroyed at his expenses; and</li> </ul> </li> <li>b) the right holder informs the Director-General in writing that – <ul style="list-style-type: none"> <li>(i) he does not intend to take any legal proceedings against the owner of the goods; and</li> <li>(ii) he consents to the goods being destroyed.</li> </ul> </li> </ul>	25 <sup>th</sup> July 2019
m) When goods in a bonded warehouse are sold or transferred to an operator in a Freeport zone, those goods shall not be allowed to re-enter into any bonded warehouse.	25 <sup>th</sup> July 2019
n) MRA Customs now only recognises Customs brokers and not Customs agents.	25 <sup>th</sup> July 2019
o) The Director-General may suspend or revoke the authority of any person to act as agent or broker where he is of the opinion that the said agent or broker has in the exercise of his function committed any act of misconduct, dishonesty or fraud.	25 <sup>th</sup> July 2019
p) The Director-General is now empowered to enforce Customs laws, including to stop and search any vehicle in port premises, airport and Freeport zones in addition to Customs area and in the case where currency or bearer negotiable instruments are involved, provisions have been extended to cover 'other criminal offence' in addition to money laundering and the financing of terrorism.	25 <sup>th</sup> July 2019



Measures	Implementation
<p>q) In addition to Currency or bearer negotiable instruments, any person making a physical cross-border transportation of precious stones and metals including gold, diamond and jewellery or any goods of high value including work of arts of an amount of more than 500,000 rupees, needs to make a declaration to Customs.</p> <p>Customs is empowered to:</p> <ul style="list-style-type: none"> <li>• detain currency or bearer negotiable instruments or precious stones and metals including gold, diamond and jewellery or any goods of high value including works of art; and,</li> <li>• investigate in cases of money laundering, financing of terrorism and any other criminal offence.</li> </ul> <p>Where Customs suspects cases of money laundering, financing of terrorism or any other criminal offence, customs:</p> <ul style="list-style-type: none"> <li>• needs to forthwith pass on the said information to the FIU, the Police, the Independent Commission against Corruption Act or the Counterterrorism Unit, as the case may be;</li> <li>• may detain the subject matter of the offence for investigation.</li> </ul> <p>There is no timeframe for investigation in cases of money laundering, financing of terrorism and any other criminal offence. The investigation should be carried out in an efficient and effective manner and the result of the investigation and the subject-matter of the offence should be remitted to the appropriate Authority.</p> <p>The burden of proving the source of the subject matter of the offence under this section shall lie with the alleged offender.</p> <p>The fine shall be calculated on the 'whole amount' which is the subject matter of the offence.</p> <p>In cases of conviction;</p> <ul style="list-style-type: none"> <li>• the fine to be imposed by Court shall not be less than 20 per cent of the whole amount which has been the subject matter of the offence but not exceeding 2 million rupees;</li> <li>• the subject matter of the offence may be confiscated; and             <ol style="list-style-type: none"> <li>(i) the currency or bearer negotiable instruments; or</li> <li>(ii) in case of precious stones and metals including gold, diamond and jewellery or any goods of high value including work of arts, shall be disposed of by public tender or public auction in accordance with section 61(1) and the proceeds of sale, shall be paid into the Consolidated Fund.</li> </ol> </li> </ul>	29 <sup>th</sup> May 2019



## Main Tax Changes

Measures	Implementation
<ul style="list-style-type: none"> <li>Customs is empowered to detain the whole amount of the currency or bearer negotiable instruments or precious stones and metals including gold, diamond and jewellery or any goods of high value including work of arts in possession of the person where the alleged offender is not agreeable for compounding.</li> </ul>	29 <sup>th</sup> May 2019
r) Provisions have been made to enable officers of MRA Customs to search suspected persons by the use of <b>x-ray scanning or other imaging equipment or such other device</b> as the Director-General may determine.	25 <sup>th</sup> July 2019
s) MRA Customs is empowered to dispose seized goods which are: <ul style="list-style-type: none"> <li>the subject matter of criminal proceedings;</li> <li>of a perishable nature or are living animals;</li> <li>subject to wasting or other forms of loss in value or the cost of storage or maintenance of the goods is likely to exceed its value,</li> <li>The owner of the goods or his agent <b>should consent to such disposal</b>;</li> <li>The proceeds of the said sale shall be retained in an escrow account or in such other manner as the Director-General may determine.</li> </ul>	25 <sup>th</sup> July 2019
t) Provisions have been made whereby any person who shoots at a drone of the MRA shall commit an offence and on conviction be liable to penal servitude.	25 <sup>th</sup> July 2019

## b) Customs Tariff Act

Measures	Implementation
a) Provisions have been made to enable MRA Customs to recover duties, excise duties and taxes in cases where customs/excise duty <b>exemptions have been granted under any other enactment</b> other than Customs laws, such as regulations made under the Economic Development Board Act. Provisions have also been made for the right of appeal of any person dissatisfied with such a claim.	25 <sup>th</sup> July 2019
c) Duty exemptions for Airlines on: <ul style="list-style-type: none"> <li>Printed materials which bear the insignia of airlines printed thereon;</li> <li>Uniforms for personnel; and</li> <li>Publicity materials distributed by airlines.</li> </ul>	25 <sup>th</sup> July 2019

## c) Excise Act

Measures	Implementation
a) The definition of “new motor vehicle” has been amended whereby it will include exemption from some requirements for certain types of new motor vehicles.	1 <sup>st</sup> November 2019
b) Amendments have been made to streamline the procedures for the issuance and transfer of Part I and part II excise licence. A certificate of character has to be submitted instead of a clearance from the Police.	25 <sup>th</sup> July 2019
c) New provisions have been made to allow importers and manufacturers of alcohol and tobacco products to use alternative markings instead of excise stamps.	25 <sup>th</sup> July 2019
d) MRA Customs is empowered to dispose seized goods which are: <ul style="list-style-type: none"> <li>• not subject to any action against the seizure;</li> <li>• subject to wasting or other forms of loss in value or the cost of storage or maintenance of the goods is likely to exceed its value,</li> <li>• The owner of the goods or his agent should consent to such disposal;</li> </ul> <p>The proceeds of the said sale shall be retained in an escrow account or in such other manner as the Director-General may determine.</p>	25 <sup>th</sup> July 2019
e) Any person who displays or stores alcoholic beverages, alcoholic products, beer or liquor on his business premises or other premises which are not licensed under the Excise Act shall commit an offence.	25 <sup>th</sup> July 2019
f) Provisions for the mechanism of claim and refund has been made for: <ul style="list-style-type: none"> <li>• Exportation of waste tyres, whether shredded or not;</li> <li>• Recycling of waste tyres into reusable goods, other than rethreaded tyres.</li> </ul>	1 <sup>st</sup> October 2019
g) VAT on LPG imported for domestic use whether imported in bulk or in cylinders of capacity not exceeding 12kg has been zero-rated.	11 <sup>th</sup> June 2019
h) Taxi operators will benefit from excise duty exemption on motor car every 4 years instead of 5.	25 <sup>th</sup> July 2019
i) Bee-keepers shall benefit from excise duty exemption on double or single cabin vehicle.	25 <sup>th</sup> July 2019
j) Refund for waste PET bottles or PET flakes exported or waste PET bottles recycled has been aligned to Rs.15 per KG.	25 <sup>th</sup> July 2019

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## d) Freeport Act

Measures	Implementation
A Freeport operator engaged in manufacturing activities in the Freeport will be allowed to apply as private Freeport Developer to build, develop and manage its own infrastructural activities provided that it carries out the same manufacturing activity.	25 <sup>th</sup> July 2019

## e) MRA Act

Measures	Implementation
Provisions have been made to extend the Alternative Tax Dispute Resolution to any person who is aggrieved with an assessment raised under the Customs Act and the Customs Tariff Act to enable the person to make an application in writing to the Director-General for the review of the assessment and to grant them a right of appeal to the ARC.	25 <sup>th</sup> July 2019

## f) Amendments to other relevant Acts

Measures	Implementation
In view of streamlining and harmonising the procedures for the issue of import and export permits, various enactments concerning Ministries and agencies, responsible for licences, permits and authorisation at the border have been made to empower MRA to collect fees relating to import and export permits on behalf of these Ministries/agencies.	25 <sup>th</sup> July 2019