

COMMUNIQUE

IMPLEMENTATION OF MEASURES IN BUDGET SPEECH 2017-2018

Following the presentation of the 2017-2018 budget by the Rt. Hon. Prime Minister, Minister of Home Affairs, External Communications and National Development Unit, Minister of Finance and Economic Development on 08 June 2017, the public is hereby informed that the measures listed below are effective as from 09 June 2017:

VALUE ADDED TAX (VAT)

Zero-rating of:

- Security and monitoring system that is an integral part of the burglar alarm system.
- Sanitary pads and tampons

Exemption from VAT:

- Sterile water used for pre-operative, per-operative and post-operative cleaning of wound.
- Goods (excluding merchandise for sale, tobacco in any forms, wines, spirits arms and ammunitions) imported by post and courier services of a sale value for duty purposes not exceeding Rs 3,000.

CUSTOMS DUTY

Removal of customs duty:

- on all animal feed, except poultry feed and pet feed;
- on sterile water used for pre-operative, per-operative or post-operative cleaning of wound;

Exemption from customs duty on:

- scaffolding, shuttering, propping or pit-propping of equipment made of wood or plastics imported by a job contractor registered with MRA Customs.
- the first Rs 3000 of the value of an article imported by post and courier services
- a 15-seater motor vehicle (once every 7 years) purchased by a Trade Union Confederation

The public is also informed that the zero-rating of fees payable for examination of vehicles under the Road Traffic Act. is being extended up to 30 June 2018.

MAURITIUS REVENUE AUTHORITY

09 June 2017