

AMENDMENTS TO THE INTEGRATED TARIFF WITH RESPECT TO THE APPLICABLE RATES OF VAT TO MASKS AND HAND SANITIZER

All economic operators are hereby informed that the rate of VAT has been amended from **15% to 0%** on the under-mentioned products.

HS CODE	DESCRIPTION	RATE OF VAT APPLICABLE
6307.90.30	Protective masks against dust, odours and the like	0%
9020.00.00	Other breathing appliances and gas masks, excluding protective masks having neither mechanical parts nor replaceable filters	0%
3808.94.00	Hand sanitizer	0%

For the proper implementation of this measure, the Integrated Tariff has been amended as per **Annex 1**.

This measure takes effect from **24 March 2020**.

MAURITIUS REVENUE AUTHORITY

24 March 2020

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