

SALE OF GOODS BY SHOPS OPERATING UNDER THE DEFERRED DUTY AND TAX SCHEME (DDTS)

MEMBERS OF THE PUBLIC AND ECONOMIC OPERATORS ARE HEREBY INFORMED THAT SHOPS OPERATING UNDER THE DEFERRED DUTY AND TAX SCHEME (DDTS) SHALL BE AUTHORISED TO SELL–

- (a) AS PER REGULATION 90(4)(c) OF THE CUSTOMS REGULATIONS 1989, GOODS OTHER THAN PERFUMES, COSMETICS, WATCHES, BAGS, CONFECTIONERY, SPIRITS, ALCOHOLIC PRODUCTS, WINE, ALE OR BEER **MAINLY** TO –
 - (i) VISITORS;
 - (ii) DEPARTING CITIZENS OF MAURITIUS;
 - (iii) MASTERS OR CREWS OF SHIPS OR AIRCRAFTS LEAVING FOR FOREIGN PORTS OR AIRPORTS; AND
 - (iv) DIPLOMATIC AGENT.

- (b) PERFUMES, COSMETICS, WATCHES, BAGS, CONFECTIONERY, SPIRITS, ALCOHOLIC PRODUCTS, WINE, ALE OR BEER TO -
 - (i) (A) A VISITOR;
(B) A DUTY-FREE SHOP
(C) ANOTHER SHOP UNDER THE DEFERRED DUTY AND TAX SCHEME
(D) A DEPARTING CITIZEN OF MAURITIUS;
(E) A DIPLOMATIC AGENT; OR
(F) A MASTER OR MEMBER OF A CREW LEAVING FOR A FOREIGN PORT OR AIRPORT;

 - (ii) **ANY PERSON WITHOUT ANY RESTRICTION ON THE QUANTITY UPON PAYMENT OF DUTY, EXCISE DUTY OR TAXES.**

THIS MEASURE SHALL BE DEEMED TO HAVE COME INTO OPERATION ON 1 JANUARY 2024.

CONSEQUENTLY, NOTICES ISSUED ON THE ABOVE SUBJECT MATTER ON 28 DECEMBER 2023 AND 29 DECEMBER 2023 ARE NULL AND VOID

FOR ANY FURTHER INFORMATION AND ASSISTANCE, YOU MAY CONTACT THE DEFERRAL REGIMES SECTION ON 202 0500 (EXT: 7272 OR 7251).