

## CUSTOMS PROCEDURE CODES - TRADE UNION FEDERATION AND IMPORTED MATURED RUM OR IMPORTED MATURED AGRICULTURAL RUM UNDERGOING FURTHER MATURATION IN MAURITIUS

ECONOMIC OPERATORS ARE HEREBY INFORMED OF THE FOLLOWING MEASURES -

### (1) EXCISE DUTY CONCESSION ON MOTOR CARS TO A TRADE UNION FEDERATION

- (a) Sub-part A of Part IA of the First Schedule to the Excise Act has been amended by deleting item 24 and replacing it by the following item –

Item No.	BODIES, ORGANISATIONS OR PERSONS	DESCRIPTION OF GOODS AND CONDITIONS	RATE OF EXCISE DUTY
24.	A Trade Union Federation	Three motor cars of an engine capacity not exceeding 1,450 c.c., once in every 7 years.  Where the Director-General is satisfied that any of the 3 motor cars is damaged in an accident and is a total loss, he may grant exemption for a replacement car.	0%

- (b) FOR THE PROPER IMPLEMENTATION OF THE MEASURE UNDER PARAGRAPH 1(a), CUSTOMS PROCEDURE CODES (CPCs) 40X24 AND 47X24 HAVE BEEN AMENDED AS PER **TABLE 1** BELOW -

**TABLE 1**

S/N	CPC	DESCRIPTION
1	40X24	DIRECT IMPORTATION OF MOTOR CAR UNDER ITEM 24 OF SUB-PART A OF PART IA OF THE FIRST SCHEDULE TO THE EXCISE ACT - <b>EXCISE DUTY EXEMPTED</b>
2	47X24	EX-WAREHOUSING OF MOTOR CAR UNDER ITEM 24 OF SUB-PART A OF PART IA OF THE FIRST SCHEDULE TO THE EXCISE ACT - <b>EXCISE DUTY EXEMPTED</b>

### (2) **IMPORTED MATURED RUM OR IMPORTED MATURED AGRICULTURAL RUM UNDERGOING FURTHER MATURATION IN MAURITIUS**

CUSTOMS PROCEDURE CODES (CPCs) HAVE BEEN CREATED AS PER **TABLE 2** BELOW IN RESPECT OF IMPORTED MATURED RUM OR IMPORTED MATURED AGRICULTURAL RUM WHICH SHALL UNDERGO FURTHER MATURATION LOCALLY FOR AT LEAST ONE YEAR AND UNDER SUCH TERMS AND CONDITIONS AS THE DIRECTOR-GENERAL MAY DETERMINE -

S/N	CPC	DESCRIPTION
1	70IME	WAREHOUSING IN A BONDED WAREHOUSE OF / <b>IMPORTED MATURED RUM OR IMPORTED MATURED AGRICULTURAL RUM</b> FOR TRANSFER TO AN EXCISE WAREHOUSE UNDER CPC 77IME FOR FURTHER MATURATION FOR AT LEAST ONE YEAR
2	70IMM	WAREHOUSING IN A BONDED WAREHOUSE OF BOTTLED <b>IMPORTED MATURED RUM OR IMPORTED MATURED AGRICULTURAL RUM</b> WHICH HAS UNDERGONE FURTHER MATURATION FOR AT LEAST ONE YEAR IN AN EXCISE WAREHOUSE
3	77IME	TRANSFER OF <b>IMPORTED MATURED RUM OR IMPORTED MATURED AGRICULTURAL RUM</b> FROM A BONDED WAREHOUSE TO AN EXCISE WAREHOUSE FOR FURTHER MATURATION FOR AT LEAST ONE YEAR
4	47IMM	EX-WAREHOUSING OF BOTTLED <b>IMPORTED MATURED RUM OR IMPORTED MATURED AGRICULTURAL RUM</b> WHICH HAS UNDERGONE FURTHER MATURATION FOR AT LEAST ONE YEAR FROM A BONDED WAREHOUSE – <b>DET PAYABLE</b>
5	10IME	DIRECT EXPORT OF BULK <b>IMPORTED MATURED RUM OR IMPORTED MATURED AGRICULTURAL RUM</b> WHICH HAS UNDERGONE FURTHER MATURATION FOR AT LEAST ONE YEAR
6	10IMM	DIRECT EXPORT OF BOTTLED <b>IMPORTED MATURED RUM OR IMPORTED MATURED AGRICULTURAL RUM</b> WHICH HAS UNDERGONE FURTHER MATURATION FOR AT LEAST ONE YEAR
7	37IMM	EXPORT FROM A BONDED WAREHOUSE OF BOTTLED <b>IMPORTED MATURED RUM OR IMPORTED MATURED AGRICULTURAL RUM</b> WHICH HAS UNDERGONE FURTHER MATURATION FOR AT LEAST ONE YEAR
8	E7IME	WAREHOUSING OF – <b>IMPORTED MATURED RUM OR IMPORTED MATURED AGRICULTURAL RUM</b> IN AN EXCISE WAREHOUSE FOR FURTHER MATURATION FOR AT LEAST ONE YEAR
9	E7IMM	WAREHOUSING OF - BOTTLED <b>IMPORTED MATURED RUM OR IMPORTED MATURED AGRICULTURAL RUM</b> WHICH HAS UNDERGONE FURTHER MATURATION FOR AT LEAST ONE YEAR
10	E4IME	EX-WAREHOUSING OF <b>IMPORTED MATURED RUM OR IMPORTED MATURED AGRICULTURAL RUM</b>

		WHICH HAS UNDERGONE FURTHER MATURATION FOR AT LEAST ONE YEAR FOR BOTTLING PURPOSES – <b>EXCISE DUTY NOT PAYABLE</b>
11	E1IME	EXPORT OF BULK <b>IMPORTED MATURED RUM</b> OR <b>IMPORTED MATURED AGRICULTURAL RUM</b> WHICH HAS UNDERGONE FURTHER MATURATION FOR AT LEAST ONE YEAR
12	E1IMM	EXPORT OF BOTTLED <b>IMPORTED MATURED RUM</b> OR <b>IMPORTED MATURED AGRICULTURAL RUM</b> WHICH HAS UNDERGONE FURTHER MATURATION FOR AT LEAST ONE YEAR
13	E9IMM	TRANSFER FROM AN EXCISE WAREHOUSE TO A BONDED WAREHOUSE OF BOTTLED <b>IMPORTED MATURED RUM</b> OR <b>IMPORTED MATURED AGRICULTURAL RUM</b> WHICH HAS UNDERGONE FURTHER MATURATION FOR AT LEAST ONE YEAR
14	E9IME	TRANSFER FROM AN EXCISE WAREHOUSE TO ANOTHER EXCISE WAREHOUSE OF <b>IMPORTED MATURED RUM</b> OR <b>IMPORTED MATURED AGRICULTURAL RUM</b> WHICH HAS UNDERGONE FURTHER MATURATION FOR AT LEAST ONE YEAR

***YOU ARE KINDLY ADVISED TO LIAISE WITH MNS FOR UPDATE OF YOUR FRONT END SYSTEM WITH RESPECT TO THESE MEASURES.***