

CUSTOMS DUTY, EXCISE DUTY AND VAT EXEMPTION TO A MEMBER OF THE MAURITIAN DIASPORA

DECLARANTS AND IMPORTERS ARE HEREBY INFORMED THAT FURTHER TO THE GAZETTING OF ECONOMIC DEVELOPMENT (MAURITIAN DIASPORA SCHEME) REGULATIONS 2023 (**G.N. NO. 35 OF 2023**) PUBLISHED IN THE GOVERNMENT GAZETTE NO. 27 OF 1 APRIL 2023, THE UNDER-MENTIONED CUSTOMS PROCEDURE CODES (CPCS), CREATED AS PER NOTICE ISSUED ON 16 OCTOBER 2015, HAVE BEEN MODIFIED AS PER TABLE BELOW:

S/N	CPC	DESCRIPTION
1	40DS1	DIRECT IMPORT OF MOTOR CAR BY A PERSON HOLDER OF A MAURITIAN DIASPORA CERTIFICATE - EXCISE DUTY ON MOTOR CAR UP TO A MAXIMUM OF 2 MILLION RUPEES EXEMPTED.
2	40DS2	DIRECT IMPORT OF HOUSEHOLD & PERSONAL EFFECTS BY A PERSON HOLDER OF A MAURITIAN DIASPORA CERTIFICATE - CUSTOMS DUTY & VAT EXEMPTED ON HOUSEHOLD & PERSONAL EFFECTS.
3	47DS1	EXWAREHOUSING OF MOTOR CAR BY A PERSON HOLDER OF A MAURITIAN DIASPORA CERTIFICATE - EXCISE DUTY ON MOTOR CAR UP TO A MAXIMUM OF 2 MILLION RUPEES EXEMPTED.
4	47DS2	EXWAREHOUSING OF HOUSEHOLD & PERSONAL EFFECTS BY A PERSON HOLDER OF A MAURITIAN DIASPORA CERTIFICATE - CUSTOMS DUTY & VAT EXEMPTED ON HOUSEHOLD & PERSONAL EFFECTS.

YOU ARE ADVISED TO LIAISE WITH MNS FOR UPDATE OF YOUR FRONT END SYSTEM.