

## AUTHORISATION TO AN OPERATOR OF A LOUNGE AT THE SSR INTERNATIONAL AIRPORT TO MAKE CUSTOMS DUTY, EXCISE DUTY AND VAT FREE PURCHASES OF SPIRITS, WINE, ALE OR BEER TO BE SERVED TO PASSENGERS IN THE LOUNGE

- (1) ECONOMIC OPERATORS ARE HEREBY INFORMED THAT AN OPERATOR OF A LOUNGE, INCLUDING THE STATE LOUNGE, AT THE SSR INTERNATIONAL AIRPORT, SHALL BE ENTITLED TO EXEMPTION OF DUTY, EXCISE DUTY AND TAXES, AS THE CASE MAY BE, ON THE PURCHASE OF SPIRITS, WINE, ALE OR BEER FROM A CUSTOMS-APPROVED STOREROOM, A BONDED WAREHOUSE, A DUTY-FREE SHOP, A SHOP OPERATING UNDER THE DEFERRED DUTY AND TAX SCHEME, A FREEPORT OPERATOR OR A LOCAL MANUFACTURER OF EXCISABLE GOODS, PROVIDED THAT –
- (a) THE SPIRITS, WINE, ALE OR BEER ARE **SERVED TO PASSENGERS** IN THE LOUNGE; AND
  - (b) UNDER SUCH TERMS AND CONDITIONS AS THE DIRECTOR-GENERAL MAY DETERMINE.

THIS MEASURE SHALL COME INTO OPERATION ON **15 SEPTEMBER 2022**.

- (2) FOR THE PROPER IMPLEMENTATION OF THE ABOVE MEASURE –
- (a) THE OPERATOR OF THE LOUNGE SHALL BE REGISTERED AT CUSTOMS IN ORDER TO BENEFIT THE EXEMPTION AS “CONSIGNEE”;
  - (b) ALL ECONOMIC OPERATORS SPECIFIED IN PARAGRAPH (1) SHALL MAKE BILL OF ENTRY FOR THE REMOVAL / TRANSFER, AS THE CASE MAY BE, OF SPIRITS, WINE, ALE OR BEER TO THE LOUNGE (“CONSIGNEE”).
  - (c) THE BILL OF ENTRY BY THE CONCERNED ECONOMIC OPERATORS UNDER PARAGRAPH (1) SHALL BE -
    - (I) ACCOMPANIED BY DULY FILLED FORM: MRA/CUS/GEN/FORM23; AND
    - (II) MADE UNDER THE CUSTOMS PROCEDURE CODES (CPCs) CREATED AS PER TABLE BELOW –

S/N	CPC	DESCRIPTION
1	45LOU	REMOVAL / TRANSFER OF SPIRITS, WINE, ALE OR BEER FROM DFS/CAS/DDTS TO LOUNGE - DET EXEMPTED
2	47LOU	EX-WAREHOUSING SPIRITS, WINE, ALE OR BEER FROM BOND WAREHOUSE TO LOUNGE - DET EXEMPTED
3	49LOU	REMOVAL OF SPIRITS, WINE, ALE OR BEER FROM FREEPORT TO LOUNGE - DET EXEMPTED
4	E4LOU	EX-WAREHOUSING OF SPIRITS, WINE, ALE OR BEER FROM EXCISE WAREHOUSE TO LOUNGE – EXCISE DUTY EXEMPTED

- (d) UPON RECEIPT OF A GIVEN CONSIGNMENT, THE OPERATOR OF THE LOUNGE SHALL ACKNOWLEDGE RECEIPT BY PROPERLY COMPLETING PART (B) OF THE FORM 23 MENTIONED ABOVE AND FORWARD SAME TO THE CUSTOMS DUTY FREE UNIT THROUGH EMAIL: [Dutyfree.Customs@mra.mu](mailto:Dutyfree.Customs@mra.mu), IN ACCORDANCE WITH REGULATION 29 OF THE CUSTOMS REGULATIONS 1989.

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

FOR FURTHER INFORMATION AND ASSISTANCE, YOU MAY CONTACT THE DEFERRAL REGIMES SECTION UNIT ON 202 0500 EXT. 7220 OR 7250.