

NOTICE TO DECLARANTS / IMPORTERS

CUSTOMS DUTY, EXCISE DUTY AND VAT EXEMPTION ON IMPORTATION OF MOTOR VEHICLES IN CONNECTION WITH THE CONSTRUCTION OF A NEW FORENSIC SCIENCE LABORATORY

DECLARANTS AND IMPORTERS ARE HEREBY INFORMED THAT URC CONSTRUCTION PRIVATE LIMITED, "APPROVED PERSON" FOR THE CONSTRUCTION A NEW FORENSIC SCIENCE LABORATORY, IS ELIGIBLE TO BENEFIT FROM EXEMPTION OF CUSTOMS DUTY, EXCISE DUTY AND VAT ON THE PURCHASE OF MOTOR VEHICLES, IN CONNECTION WITH THE SAID PROJECT.

THIS MEASURE SHALL COME INTO EFFECT AS FROM 13 DECEMBER 2023.

TO IMPLEMENT THE ABOVE MEASURE, THE UNDER-MENTIONED NEW CUSTOMS PROCEDURE CODES (CPCs) ARE BEING CREATED -

S/N	CPC	DESCRIPTION
1	40FSV	DIRECT IMPORTATION OF <u>ONLY MOTOR VEHICLES</u> IN RELATION TO THE CONSTRUCTION A NEW FORENSIC SCIENCE LABORATORY AS PER ITEM E106 OF PART II TO THE FIRST SCHEDULE OF CTA, ITEM 87 OF SUB-PART A OF PART IA OF FIRST SCHEDULE TO EXCISE ACT AND ITEM 18 OF THE NINTH SCHEDULE OF THE VAT ACT - DET EXEMPTED
2	47FSV	EX-WAREHOUSING OF <u>ONLY MOTOR VEHICLES</u> IN RELATION TO THE CONSTRUCTION OF A NEW FORENSIC SCIENCE LABORATORY AS PER ITEM E106 OF PART II TO THE FIRST SCHEDULE OF CTA, ITEM 87 OF SUB-PART A OF PART IA OF FIRST SCHEDULE TO EXCISE ACT AND ITEM 18 OF THE NINTH SCHEDULE OF THE VAT ACT - DET EXEMPTED
3	49FSV	IMPORT FROM FREEPORT OF ONLY MOTOR VEHICLES IN RELATION TO THE CONSTRUCTION OF A NEW FORENSIC SCIENCE LABORATORY AS PER ITEM E106 OF PART II TO THE FIRST SCHEDULE OF CTA, ITEM 87 OF SUB-PART A OF PART IA OF FIRST SCHEDULE TO EXCISE ACT AND ITEM 18 OF THE NINTH SCHEDULE OF THE VAT ACT-DET EXEMPTED

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

MAURITIUS REVENUE AUTHORITY

13 December 2023