

## EXEMPTION OF VAT ON SPARE PARTS, IN CONNECTION WITH THE PROJECT OF MODERNISATION OF THE FLEET OF FIREFIGHTING VEHICLES OF THE MAURITIUS FIRE AND RESCUE SERVICE

- (1) FURTHER TO NOTICE DATED 6 JANUARY 2021, DECLARANTS AND IMPORTERS ARE HEREBY INFORMED THAT THE MINISTRY OF LOCAL GOVERNMENT AND DISASTER RISK MANAGEMENT, AS “APPROVED PERSON”, SHALL ALSO BE ELIGIBLE TO BENEFIT FROM EXEMPTION OF VAT ON SPARE PARTS, IN CONNECTION WITH THE PROJECT OF MODERNISATION OF THE FLEET OF FIREFIGHTING VEHICLES OF THE MAURITIUS FIRE AND RESCUE SERVICE.
- (2) FOR THE PROPER IMPLEMENTATION OF THE ABOVE MEASURE,-
- (a) THE UNDER-MENTIONED NEW CUSTOMS PROCEDURE CODES (CPCs) HAVE BEEN CREATED, AS PER TABLE BELOW –

S/N	CPC	DESCRIPTION
1	40MFS	DIRECT IMPORTATION OF <u>SPARE PARTS ONLY</u> , IMPORTED DURING THE WARRANTY PERIOD, IN CONNECTION WITH THE PROJECT OF MODERNISATION OF THE FLEET OF FIREFIGHTING VEHICLES OF THE MAURITIUS FIRE AND RESCUE SERVICE, AS PER ITEM 18 OF THE NINTH SCHEDULE TO THE VAT ACT – <b>VAT EXEMPTED</b>
2	47MFS	EX-WAREHOUSING OF <u>SPARE PARTS ONLY</u> , IMPORTED DURING THE WARRANTY PERIOD, IN CONNECTION WITH THE PROJECT OF MODERNISATION OF THE FLEET OF FIREFIGHTING VEHICLES OF THE MAURITIUS FIRE AND RESCUE SERVICE, AS PER ITEM 18 OF THE NINTH SCHEDULE TO THE VAT ACT – <b>VAT EXEMPTED</b>
3	49MFS	IMPORT FROM FREEPORT OF <u>SPARE PARTS ONLY</u> , IMPORTED DURING THE WARRANTY PERIOD, IN CONNECTION WITH THE PROJECT OF MODERNISATION OF THE FLEET OF FIREFIGHTING VEHICLES OF THE MAURITIUS FIRE AND RESCUE SERVICE, AS PER ITEM 18 OF THE NINTH SCHEDULE TO THE VAT ACT – <b>VAT EXEMPTED</b>

- (b) THE BILL OF ENTRY UNDER THE ABOVE CPCS SHALL BE ACCOMPANIED BY THE SPECIFIED DOCUMENTS TOGETHER WITH A **SCANNED COPY OF AN ORIGINAL LETTER ISSUED BY THE MINISTRY OF LOCAL GOVERNMENT AND DISASTER RISK MANAGEMENT CERTIFYING THAT THESE SPARE PARTS ARE BEING IMPORTED DURING THE WARRANTY PERIOD.**

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