

## NOTICE TO DECLARANTS / IMPORTERS

## EXEMPTION OF CUSTOMS DUTY, EXCISE DUTY AND VAT IN CONNECTION THE INFRASTRUCTURAL DEVELOPMENT PROJECTS IN AGALEGA

DECLARANTS AND IMPORTERS ARE HEREBY INFORMED THAT NEW CUSTOMS PROCEDURE CODES (CPCs), AS INDICATED IN THE TABLE BELOW, HAVE BEEN CREATED FOR THE EXEMPTION OF CUSTOMS DUTY, EXCISE DUTY AND VAT ON THE GOODS, EXCLUDING MOTOR VEHICLES, IMPORTED IN CONNECTION WITH THE CIVIL AND ELECTRICAL WORKS ASSOCIATED WITH THE INFRASTRUCTURAL DEVELOPMENT PROJECTS IN AGALEGA, NAMELY THE CONSTRUCTION OF A NEW AIRSTRIP AND A NEW JETTY.

S/N	CPC	DESCRIPTION
1	40AGW	DIRECT IMPORTATION OF GOODS, <b>EXCLUDING MOTOR VEHICLES</b> , IN CONNECTION WITH THE CIVIL AND ELECTRICAL WORKS ASSOCIATED WITH THE INFRASTRUCTURAL DEVELOPMENT PROJECTS IN AGALEGA, NAMELY THE CONSTRUCTION OF A NEW AIRSTRIP AND A NEW JETTY, AS PER ITEM E106 OF PART II OF THE FIRST SCHEDULE TO CTA, ITEM 87 OF SUB-PART A OF PART IA OF FIRST SCHEDULE TO EXCISE ACT AND ITEM 18 OF THE NINTH SCHEDULE TO THE VAT ACT – <b>DET EXEMPTED</b>
2	47AGW	EX-WAREHOUSING OF GOODS, <b>EXCLUDING MOTOR VEHICLES</b> , IN CONNECTION WITH THE CIVIL AND ELECTRICAL WORKS ASSOCIATED WITH THE INFRASTRUCTURAL DEVELOPMENT PROJECTS IN AGALEGA, NAMELY THE CONSTRUCTION OF A NEW AIRSTRIP AND A NEW JETTY, AS PER ITEM E106 OF PART II OF THE FIRST SCHEDULE TO CTA, ITEM 87 OF SUB-PART A OF PART IA OF FIRST SCHEDULE TO EXCISE ACT AND ITEM 18 OF THE NINTH SCHEDULE TO THE VAT ACT – <b>DET EXEMPTED</b>
3	49AGW	IMPORT FROM FREEPORT OF GOODS, <b>EXCLUDING MOTOR VEHICLES</b> , IN CONNECTION WITH THE CIVIL AND ELECTRICAL WORKS ASSOCIATED WITH THE INFRASTRUCTURAL DEVELOPMENT PROJECTS IN AGALEGA, NAMELY THE CONSTRUCTION OF A NEW AIRSTRIP AND A NEW JETTY, AS PER ITEM E106 OF PART II OF THE FIRST SCHEDULE TO CTA, ITEM 87 OF SUB-PART A OF PART IA OF FIRST SCHEDULE TO EXCISE ACT AND ITEM 18 OF THE NINTH SCHEDULE TO THE VAT ACT- <b>DET EXEMPTED</b>

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

**MAURITIUS REVENUE AUTHORITY** 

13 January 2025