

## IMPLEMENTATION OF MEASURES AS PER THE FINANCE ACT 2025 –

- (i) **Cameras for CCTV Systems;**
- (ii) **Food Supplements for use to maintain general health or well being;**
- (iii) **Smart Cities company issued with a letter of comfort on or after 5 June 2025**

ECONOMIC OPERATORS ARE HEREBY INFORMED OF THE FOLLOWING MEASURES AS PER THE FINANCE ACT 2025 WHICH HAVE COME INTO OPERATION ON **9 AUGUST 2025**

### (1) **AMENDMENTS TO THE CUSTOMS TARIFF ACT AND FIFTH SCHEDULE TO THE VALUE ADDED TAX ACT - CAMERAS FOR CCTV SYSTEMS**

- (a) AMENDMENT HAS BEEN MADE TO THE FIFTH SCHEDULE TO THE VALUE ADDED TAX ACT FOR THE FOLLOWING ITEM TO BE VAT AT ZERO-RATE –

32. *CCTV CAMERA SYSTEMS, INCLUDING CCTV DIGITAL VIDEO RECORDERS AND CAMERAS FOR CCTV SYSTEMS.*

- (b) FOR THE PROPER IMPLEMENTATION OF ITEM 32 OF THE FIFTH SCHEDULE TO THE VALUE ADDED TAX ACT WITH RESPECT TO THE IMPORT OF “CAMERAS FOR CCTV SYSTEMS”, WHICH FINDS CLASSIFICATION UNDER H.S. CODE 8525.89.00, THE UNDER-MENTIONED CUSTOMS PROCEDURE CODES (CPCs), AS PER TABLE 1 BELOW, HAVE BEEN CREATED –

**TABLE 1**

S/N	CPC	DESCRIPTION
1	40CAM	DIRECT IMPORT OF “CAMERAS FOR CCTV SYSTEMS” UNDER H.S. CODE 8525.89.00 – <b>VAT AT ZERO RATE</b>
2	47CAM	EX-WAREHOUSING OF “CAMERAS FOR CCTV SYSTEMS” UNDER H.S. CODE 8525.89.00 – <b>VAT AT ZERO RATE</b>
3	49CAM	IMPORT FROM FREEPORT OF “CAMERAS FOR CCTV SYSTEMS” UNDER H.S. CODE 8525.89.00 – <b>VAT AT ZERO RATE</b>

THE ABOVE CPCs SHALL COME INTO OPERATION ON **13 AUGUST 2025**.

**(2) AMENDMENTS TO THE CUSTOMS TARIFF ACT – FOOD SUPPLEMENTS FOR USE TO MAINTAIN GENERAL HEALTH OR WELL BEING**

AMENDMENT HAS BEEN MADE TO PART I OF THE FIRST SCHEDULE TO THE CUSTOMS TARIFF ACT BY INSERTING THE H.S. CODE 2202.99.80, AS SPECIFIED IN **ANNEX I**.

KINDLY NOTE THAT **ANNEX I** IS IN THE FORMAT OF THE INTEGRATED TARIFF;

**(3) AMENDMENTS TO THE ECONOMIC DEVELOPMENT BOARD (SMART CITY SCHEME) REGULATIONS 2015 – SMART CITIES ISSUED WITH A LETTER OF COMFORT ON OR AFTER 5 JUNE 2025**

- (a) NEW REGULATION 22A HAS BEEN INTRODUCED IN THE ECONOMIC DEVELOPMENT BOARD (SMART CITY SCHEME) REGULATIONS 2015.

THE ATTENTION OF ECONOMIC OPERATORS IS DRAWN TO PARAGRAPH 22A(2)(c) AND (d) WHICH READ AS FOLLOWS -

***“22A. Package of incentives for Smart Cities issued with letter of comfort on or after 5 June 2025***

*[...]*

*(2) Where a smart city company has been issued with a letter of comfort under these regulations on or after 5 June 2025, the following incentives shall apply–*

*[....]*

*(c) where a smart city company or smart city developer imports any dutiable goods, other than furniture, to be used in infrastructure works for the construction of a public transport station/terminal, no customs duty shall be paid on those goods;*

*(d) where in relation to the construction of a public transport station/terminal, a smart city company or smart city developer imports furniture in such condition that it would, to the satisfaction of the Economic Development Board with the concurrence of Customs Department of the Mauritius Revenue Authority, require further processing resulting into value addition of at least 20 per cent of the c.i.f. value at import, no customs duty shall be paid on that furniture;*

*[...]”*

- (b) FOR THE PROPER IMPLEMENTATION OF THE MEASURE UNDER PARAGRAPH (3)(a), THE UNDER-MENTIONED NEW CUSTOMS PROCEDURE CODES (CPCs), AS PER TABLE 2 BELOW, HAVE BEEN CREATED –

**TABLE 2**

S/N	CPC	DESCRIPTION
1	40TSG	DIRECT IMPORT, BY A SMART CITY COMPANY / DEVELOPER (ISSUED WITH A LETTER OF COMFORT <b><u>ON OR AFTER 5 JUNE 2025</u></b> ), OF GOODS, OTHER THAN FURNITURE, TO BE USED IN INFRASTRUCTURE WORKS FOR THE CONSTRUCTION OF A PUBLIC TRANSPORT STATION/TERMINAL - <b>CUSTOMS DUTY NOT PAYABLE</b>
2	47TSG	EX-WAREHOUSING, BY A SMART CITY COMPANY / DEVELOPER (ISSUED WITH A LETTER OF COMFORT <b><u>ON OR AFTER 5 JUNE 2025</u></b> ), OF GOODS, OTHER THAN FURNITURE, TO BE USED IN INFRASTRUCTURE WORKS FOR THE CONSTRUCTION OF A PUBLIC TRANSPORT STATION/TERMINAL - <b>CUSTOMS DUTY NOT PAYABLE</b>
3	49TSG	IMPORT FROM FREEPORT, BY A SMART CITY COMPANY / DEVELOPER (ISSUED WITH A LETTER OF COMFORT <b><u>ON OR AFTER 5 JUNE 2025</u></b> ), OF GOODS, OTHER THAN FURNITURE, TO BE USED IN INFRASTRUCTURE WORKS FOR THE CONSTRUCTION OF A PUBLIC TRANSPORT STATION/TERMINAL - <b>CUSTOMS DUTY NOT PAYABLE</b>
4	40TSF	DIRECT IMPORT, BY A SMART CITY COMPANY / DEVELOPER (ISSUED WITH A LETTER OF COMFORT <b><u>ON OR AFTER 5 JUNE 2025</u></b> ), OF FURNITURE WHICH REQUIRES FURTHER PROCESSING RESULTING INTO VALUE ADDITION OF AT LEAST 20% OF THE C.I.F. VALUE AT IMPORT - <b>CUSTOMS DUTY NOT PAYABLE</b>
5	47TSF	EX-WAREHOUSING, BY A SMART CITY COMPANY / DEVELOPER (ISSUED WITH A LETTER OF COMFORT <b><u>ON OR AFTER 5 JUNE 2025</u></b> ), OF FURNITURE, WHICH REQUIRES FURTHER PROCESSING RESULTING INTO VALUE ADDITION OF AT LEAST 20% OF THE C.I.F. VALUE AT IMPORT - <b>CUSTOMS DUTY NOT PAYABLE</b>
6	49TSF	IMPORT FROM FREEPORT, BY A SMART CITY COMPANY / DEVELOPER (ISSUED WITH A LETTER OF COMFORT <b><u>ON OR AFTER 5 JUNE 2025</u></b> ), OF FURNITURE, WHICH REQUIRES FURTHER PROCESSING RESULTING INTO VALUE ADDITION OF AT LEAST 20% OF THE C.I.F. VALUE AT IMPORT - <b>CUSTOMS DUTY NOT PAYABLE</b>

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