



CUSTOMS DEPARTMENT

NOTICE TO ECONOMIC OPERATORS

AMENDMENTS TO THE FIRST SCHEDULE TO THE CUSTOMS TARIFF ACT AND TO THE FIRST SCHEDULE TO THE EXCISE ACT

ECONOMIC OPERATORS ARE HEREBY INFORMED OF THE FOLLOWING -

(1) AMENDMENTS TO THE FIRST SCHEDULE TO THE CUSTOMS TARIFF ACT

PART I OF THE FIRST SCHEDULE TO THE CUSTOMS TARIFF ACT HAS BEEN DELETED AND REPLACED BY A NEW PART I OF THE FIRST SCHEDULE TO THE CUSTOMS TARIFF ACT.

THE SALIENT FEATURES OF THE NEW PART I OF THE FIRST SCHEDULE TO THE CUSTOMS TARIFF ACT ARE –

- (A.) THE IMPLEMENTATION OF THE REVISED WORLD CUSTOMS ORGANISATION HARMONISED SYSTEM FOR THE INTERNATIONAL CLASSIFICATION OF GOODS (HS VERSION 2022);
- (B.) THE LAST PHASE OF TARIFF REDUCTION FOR FINISHED GOODS FOR THE FOLLOWING AGREEMENTS -
 - (I) THE INTERIM ECONOMIC PARTNERSHIP AGREEMENT WITH THE EUROPEAN UNION;
 - (II) THE ECONOMIC PARTNERSHIP AGREEMENT BETWEEN THE EASTERN AND SOUTHERN AFRICAN STATES AND THE UNITED KINGDOM; AND
 - (III) THE FREE TRADE AGREEMENT BETWEEN MAURITIUS AND TURKEY; AND
- (C.) THE SECOND PHASE OF TARIFF REDUCTION FOR THE FOLLOWING AGREEMENTS -
 - (I) THE FREE TRADE AGREEMENT BETWEEN MAURITIUS AND CHINA; AND
 - (II) THE AFRICAN CONTINENTAL FREE TRADE AREA AGREEMENT.

(2) AMENDMENTS TO THE FIRST SCHEDULE TO THE EXCISE ACT

CONSEQUENTLY, PART I OF THE FIRST SCHEDULE TO THE EXCISE ACT HAS BEEN AMENDED FOR THE IMPLEMENTATION OF HS VERSION 2022..

THE AMENDMENTS TO PART I OF THE FIRST SCHEDULE TO THE CUSTOMS TARIFF ACT AND PART I OF THE FIRST SCHEDULE TO THE EXCISE ACT HAVE BEEN CAPTURED IN THE INTEGRATED TARIFF AND SHALL BE POSTED ON THE MRA WEBSITE.

FOR EASE OF REFERENCE, TABLES I AND II CORRELATING THE 2022 VERSION TO THE 2017 VERSION OF THE HARMONIZED SYSTEM DEVISED BY THE WCO ARE POSTED ON THE MRA WEBSITE.

THE ABOVE MEASURES SHALL COME INTO OPERATION ON **1ST JANUARY 2022.**

FOR ANY FURTHER INFORMATION AND ASSISTANCE, YOU MAY CONTACT THE TARIFF UNIT ON 202 0500 (EXT: 7480, 7487 OR 7453).

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

MRA CUSTOMS

21 DECEMBER 2021