

**NOTICE TO DECLARANTS / IMPORTERS** 

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

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 IMPORTATION OF GOODS, <u>EXCLUDING MOTOR VEHICLES</u>, IN RELATION TO THE CONSTRUCTION OF A NEW FORENSIC SCIENCE LABORATORY.

S/N	CPC	DESCRIPTION
1	40FSL	DIRECT IMPORTATION OF GOODS, <b>EXCLUDING</b> <b>MOTOR VEHICLES</b> , IN RELATION TO THE CONSTRUCTION OF A NEW FORENSIC SCIENCE LABORATORY 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	47FSL	EX-WAREHOUSING OF GOODS, <b>EXCLUDING</b> <b>MOTOR VEHICLES</b> , IN RELATION TO THE CONSTRUCTION OF A NEW FORENSIC SCIENCE LABORATORY 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	49FSL	IMPORT FROM FREEPORT OF GOODS, <b>EXCLUDING</b> <b>MOTOR VEHICLES</b> , IN RELATION TO THE CONSTRUCTION OF NEW FORENSIC SCIENCE LABORATORY 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- DET EXEMPTED

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

MAURITIUS REVENUE AUTHORITY

23 March 2023