



CUSTOMS DEPARTMENT

NOTICE TO DECLARANTS AND STAKEHOLDERS

NEW HS CODES AND CUSTOMS PROCEDURE CODES (CPCs) FOR “RELIEF CONSIGNMENTS OR SUCH OTHER GOODS IMPORTED AS AID TO THOSE AFFECTED BY A DISASTER IN MAURITIUS” UNDER SECTION 30(3) OF THE CUSTOMS ACT

- (1) DECLARANTS AND STAKEHOLDERS ARE HEREBY INFORMED THAT FOR CLEARANCE OF GOODS IMPORTED AS “RELIEF CONSIGNMENTS OR SUCH OTHER GOODS IMPORTED AS AID TO THOSE AFFECTED BY A DISASTER IN MAURITIUS”, NEW HS CODES HAVE BEEN CREATED AND CHANGES MADE TO THE CUSTOMS TARIFF ACT AND THE EXCISE ACT AS FOLLOWS:
- (A) PART 1 OF THE FIRST SCHEDULE TO THE CUSTOMS TARIFF ACT HAS BEEN AMENDED BY INSERTING IN THE APPROPRIATE NUMERICAL ORDER THE NEW HS CODES **9801.50.00** AND **9801.60.00** AND ITS CORRESPONDING ENTRIES AS PER **ANNEX 1**; AND
- (B) PART 1 OF THE FIRST SCHEDULE TO THE EXCISE ACT HAS BEEN AMENDED BY INSERTING IN THE APPROPRIATE NUMERICAL ORDER THE NEW HS CODES **9801.50.00** AND **9801.60.00** AND ITS CORRESPONDING ENTRIES AS PER **ANNEX 2**.
- (2) TO IMPLEMENT THE ABOVE MEASURE THE UNDER-MENTIONED NEW CUSTOMS PROCEDURE CODES (CPCs) HAVE BEEN CREATED:

S/N	CPC	DESCRIPTION
1	40RCG	IMPORT OF RELIEF CONSIGNMENT/AID OTHER THAN GOODS ENTERED UNDER TEMPORARY ADMISSION – DUTY, EXCISE DUTY AND TAXES EXEMPTED
2	50RCT	IMPORT OF RELIEF CONSIGNMENT/AID ENTERED UNDER TEMPORARY ADMISSION – DUTY, EXCISE DUTY AND TAXES EXEMPTED
3	35RCT	EXPORT OF RELIEF CONSIGNMENTS/AID ENTERED UNDER TEMPORARY ADMISSION

DECLARANTS AND STAKEHOLDERS ARE ALSO INFORMED THAT AN ADMINISTRATIVE SYSTEM HAS BEEN PUT IN PLACE FOR THE RELEASE OF THE GOODS UNDER THIS CUSTOMS PROCEDURE. IN THE ABSENCE OF BILL OF ENTRY, DECLARANTS AND STAKEHOLDERS HAVE TO DULY FILLED AN ADMINISTRATIVE FORM “MRA/CUS/GEN/FORM 17”, WHICH CAN BE DOWNLOADED FROM THE MRA WEB SITE ([HTTP://WWW.MRA.MU](http://www.mra.mu)). SECTION HEADS AT THE PLACE OF LANDING ARE AT YOUR DISPOSAL FOR ANY CLARIFICATIONS.

THIS MEASURE SHALL COME INTO OPERATION ON 01ST JANUARY 2018.

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

**MRA CUSTOMS
26th DECEMBER 2017**

A copy of the Department Instruction is posted on intranet.

Annex 2: Amendments to Part 1 of the First Schedule to the Excise Act

Heading	H.S. Code	Excisable Goods	Statistical Unit	Taxable Base	Rate of Excise Duty
98.01					
	9801.50.00	Relief consignments/aid imported temporarily	kg	Ad valorem or value at importation	0
	9801.60.00	Other relief consignments/aid	kg	Ad valorem or value at importation	0

A copy of the Department Instruction is posted on intranet.