

# **THE CUSTOMS TARIFF ACT**

## **FIRST SCHEDULE**

### **PART IIA - CONCESSION ON CUSTOMS DUTY**

*This version of this Act is for information purposes only.*

*The MRA takes no legal responsibility for any flaw, inaccuracy, error or omission in this Act.*

**PART II A**  
**CONCESSIONS**

*Note: All information in red is being implemented as administrative measures pending gazetting of the relevant legislations.*

**Sub-Part A**

Item No.	Bodies, Organisations or persons	Description of goods	Rate of Customs Duty %
A 9	Any person	Identifiable parts and accessories for processing and assembly in Mauritius into finished articles of machinery of Chapter 84 or 85.	The rate applicable to the complete machines.
A 10	Any person	Structures including roofs, plates, rods, angles, sections, tubes and the like specially shaped and prepared, but excluding tiles, electrical fittings and appliances, sanitary wares and paints when proved to the satisfaction of the Director- General to be imported for the assembly of a complete building. The structures and components of the building may be imported in different consignments and from different suppliers on the condition that:  (i) the plan of the building or the structure together with quantities of components and accessories required are submitted to the Director-General beforehand, and  (ii) a qualified quantity surveyor or engineer certifies that the components are to be used exclusively in a given prefabricated building or structure.	5
A 11	Any person	Riding boots proved to the satisfaction of the Director- General to be used for horse riding.	10
A 40	Any person engaged in livestock breeding approved by the Agricultural Research Extension Unit	Fencing materials (including electrical fencing) when proved to the satisfaction of the Director-General to be used in livestock breeding.	15
A 42	Any person	Clay and plastic pots (but excluding glazed ceramic pots), peat, perlite and sphagnum moss, when proved to the satisfaction of the Director-General to be used solely in horticulture.	5

A 55	Any registered co-operative consumer society	Equipment and accessories as per a scheduled list proved to the satisfaction of the Director- General to be used in the modernisation of the consumer co-operative stores	15
A 57	Any person	Preparations of headings 33.03 to 33.07, certified by the Ministry of Health to have therapeutic or prophylactic properties.	5
A 59	Any training institution registered with the Mauritius Qualifications Authority	Equipment as per a scheduled list for use in providing training.	15
A 61	Any company approved by the Ministry of Public Infrastructure and Land Transport	Car gas kits approved by the Ministry of Public Infrastructure and Land Transport to be used in motor vehicles	25% of the rate applicable to the car gas kits
A 63		Added by GN 9 of 2009 w.e.f. 01.Jan.2009  Deleted by GN 5-2013 w.e.f. 01.01.13	
A 64	Restaurants, shops and retail outlets (excluding supermarkets and hypermarkets operating as classified trades under the Twelfth Schedule of the Local Government Act) incurring renovation or fitting works exceeding Rs. 10 million as certified by the Board of Investment	Fittings, accessories, equipment and furniture used in the renovation or fitting out works  This concession shall be valid up to 31 December 2014  Added by GN 5-2013 w.e.f. 01.01.13 Amended by GN 157-2013 w.e.f. 07.06.13	50% of the rate applicable

**ii Sub-Part B**

Item No.	Bodies, organisations or persons	Description of goods and conditions	Amount of concession
<p>B1 (Added by G.N. 110 of 2020 w.e.f 05.06.20)</p>	<p>Any person</p>	<p>A bus in a bonded warehouse before 5 June 2020, provided the bus is cleared before 30 June 2021.</p>	<p>30% of the customs duty payable on the bus or Rs 125,000, whichever is lesser.</p>
<p>B2 (Added by G.N. 260 of 2020 w.e.f 01.11.20)</p> <p>iii (Deleted and replaced by G.N. 59 of 2021 w,e,f 01.04.2021)</p> <p>iv (Deleted and replaced by G.N. 72 of 2021 w,e,f 05.04.2021)</p> <p>v (Deleted and Replaced by G.N. 134 of 2021 w.e.f 01.07.21)</p> <p>vi (Deleted and Replaced by G.N. 149 of 2022 w.e.f 01.07.22)</p> <p>vii (Deleted and Replaced by G.N. 264 of 2022 w.e.f 01.07.22)</p> <p>viii (Deleted and Replaced by G.N. 130 of</p>	<p>Any person</p>	<p>A bus, provided that it is cleared during the period starting on 1 July 2023 and ending on 30 June 2024.</p>	<p>45% of the customs duty payable on the bus.</p>

2023 w.e.f. 01.07.23)			
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i w.e.f. 5 June 2020, **GN No. 109 of 2020**, the Customs Tariff (Amendment of Schedule) (No. 2) Regulations 2020, regulation 3(a), amended the First Schedule, in Part IIA, - (a) by deleting the following words –

**CONCESSIONS**

and replacing them by the following words –

**CONCESSIONS**

**Sub-Part A**

ii w.e.f. 5 June 2020, **GN No. 109 of 2020**, the Customs Tariff (Amendment of Schedule) (No. 2) Regulations 2020, regulation 3(b), amended the First Schedule, in Part IIA by adding new Sub-part B.

iii w.e.f. 1 April 2021, **GN No. 59 of 2021**, the Customs Tariff (Amendment of Schedule) (No. 2) Regulations 2021, regulation 3(b), amended the First Schedule, in Part IIA, in Sub-part B, by deleting item B2 –

B2	Any person	A bus, provided that it is cleared during the period starting on 1 November 2020 and ending on 31 March 2021.	30% of the customs duty payable on the bus or Rs 125,000, whichever is lesser.
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and replacing it by new item B2.

iv w.e.f. 5 April 2021, **GN No. 72 of 2021**, the Customs Tariff (Amendment of Schedule) (No. 3) Regulations 2021, regulation 3, amended the First Schedule, in Part IIA, in Sub-part B, by deleting item B2 –

B2	Any person	A bus, provided that it is cleared during the period starting on 1 April 2021 and ending on 30 June 2021.	30% of the customs duty payable on the bus or Rs 125,000, whichever is lesser
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and replacing it by new item B2.

v w.e.f. 01-07-2021, **GN No. 134 of 2021**, The Customs Tariff (Amendment of Schedule)(No. 4) Regulations 2021, regulation 3(b) amended the First Schedule, in Part IIA, in Sub-part B, by deleting item B2–

B2	Any person	A bus, provided that it is cleared during the period starting on 5 April 2021 and ending on 30 June 2021.	30% of the customs duty payable on the bus.
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and replacing it by new item B2.

vi w.e.f. 01-07-2022, **GN No. 149 of 2022**, The Customs Tariff (Amendment of Schedule)(No. 3) Regulations 2022, regulation 3(b) amended the First Schedule, in Part IIA, in Sub-part B, by deleting item B2–

B2	Any person	A bus, provided that it is cleared during the period starting on 1 July 2021 and ending on 30 June 2022.	30% of the customs duty payable on the bus.
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and replacing it by new item B2.

vii w.e.f. 01-07-2022, **GN No. 264 of 2022**, the Customs Tariff (Amendment of Schedule) (No. 5) Regulations 2022, regulation 3(c) amended the First Schedule, in Part IIA, in Sub-part B, by deleting item B2–

B2	Any person	A bus, provided that it is cleared during the period starting on 1 July 2022 and ending on 30 June 2023.	30% of the customs duty payable on the bus.
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and replacing it by new item B2.

viii w.e.f. 01-07-2023, **GN No. 130 of 2022**, the Customs Tariff (Amendment of Schedule) (No. 2) Regulations 2023, regulation 3(c) amended the First Schedule, in Part IIA, in Sub-part B, by deleting item B2–

B2	Any person	A bus, provided that it is cleared during the period starting on 1 July 2022 and ending on 30 June 2023.	30% of the customs duty payable on the bus.
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and replacing it by new item B2.