

IMPLEMENTATION OF BUDGETARY MEASURES 2018-2019

Value Added Tax (VAT)

Following the presentation of the 2018-2019 Budget by the Hon. Prime Minister, Minister of Home Affairs, External Communications and National Development Unit, Minister of Finance and Economic Development on 14 June 2018, the public is hereby informed that the measures listed below are effective as from 15 June 2018:

Exemption from VAT:

- Supply of manual labour by an individual to a VAT registered person operating in the agricultural or construction sector.
- Buses bodies, built on imported chassis for buses used for the transport of the general public under a licence granted by the National Transport Authority.
- Anti-smoking tablets

Zero-rating of:

- Services related to upgrading, repairs and maintenance, patrol and monitoring and rental of burglar alarms systems.
- Fees payable for examination of vehicles under the Road Traffic Act up to 30 June 2020.
- All components forming an integral part of a photo-voltaic system.
- Watch straps, watch bands and watch bracelets and parts thereof of HS code 9113.90.00

VAT Refund to:

■ a non VAT registered planter on-

- Branch choppers, earth augers, fogging machines, handy blowers, irrigation hoses and mini tillers, including blades;
- Land preparation works and rental of land leased for agricultural purposes

■ a non VAT registered local artist registered with the Mauritius Society of Authors on-

- Musical instruments under chapter 92 of the Part I of the First Schedule to the Customs Tariff Act, including their parts and accessories.

