

**EIGHTH SCHEDULE**  
*(regulations 9, 10 and Fifth Schedule)*

**EXEMPTED IMPORTERS**  
**Part I**

1. Government Bodies, local authorities, para-statal bodies.
2. Embassies and their personnel.
3. Religious, educational and benevolent institutions receiving a second-hand motor vehicle from abroad involving no transfer of funds from Mauritius.
4. A foreign firm engaged in a Government project or any other project of national interest importing its own vehicles from abroad involving no transfer of funds from Mauritius.
5. A foreigner who is –
  - (a) taking employment in Mauritius;
  - (b) an investor, a self-employed non-citizen or a professional who has been granted an occupational permit for 3 years or more under section 9A of the Immigration Act;
  - (c) a retired non-citizen who has been granted a residence permit under section 9B of the Immigration Act; or
  - (d) a holder of immovable property under the Integrated Resort Scheme who has been granted a residence permit under section 5(1)(g) of the Immigration Act,importing a motor car for his own use from abroad without any transfer of funds from Mauritius.
6. A returning resident or spouse of a returning resident or a Mauritian receiving as gift a second-hand motor vehicle owned by his father, mother, brother, sister, son or daughter staying abroad, without any transfer of funds from Mauritius.

## **Part II**

1. Government Bodies, local authorities, para-statal bodies.
2. Firms importing for the account of the Government, local authorities and para-statal bodies.
3. Embassies and their personnel;
4. Clinics, laboratories and individuals importing pharmaceutical, medical and hygienic products and food supplements for their own use;
5. Pharmacies importing lifesaving drugs.
6. Religious, educational and benevolent institutions importing controlled goods for their own use or for free distribution.
7. An individual importing from abroad for bona fide personal use controlled goods of a value not exceeding 15,000 rupees; or an incoming passenger bringing in his luggage controlled goods of a value not exceeding 15,000 rupees.
8. A trader importing advertising materials for free distribution.
9. Companies operating in the Export Processing Zone importing equipment, tools, spare parts and raw materials that appear on their schedule lists of equipment and raw materials.

## **PART III**

1. Government bodies, local authorities, para-statal bodies.
2. Embassies for their own use.
3. Religious, educational and benevolent institutions receiving a second-hand motor bus from abroad for their own use involving no transfer of funds from Mauritius.
4. A foreign firm engaged in a Government project or any other project of national interest importing its own motor buses for the transport of its employees involving no transfer of funds from Mauritius.