

Customs Regulations 1989

GN 46/1989

THE CUSTOMS ACT 1988

Regulations made by the Minister under section 163 of the Customs Act 1988

1. Short title.
These regulations may be cited as the Customs Regulations 1989.
2. Definition.
In these regulations-

"Act" means the Customs Act 1988;

"Agreement"-
 - (a) means the World Trade Organisation (WTO) Agreement; and
 - (b) includes the General Agreement on Tariffs and Trade 1994;
Amended by [GN No. 176 of 1999]

"airport" means the airport specified in the Third Schedule;

"goods of the same class or kind" -
 - (a) means goods which fall within a group or range of goods produced by a particular industry or industry sector; and
 - (b) includes identical or similar goods;
Amended by [GN No. 176 of 1999]

"port" means the port specified in the Fourth Schedule;

"taxable goods" has the same meaning as in the Sales Tax Act 1982.
3. Customs flag.

The Customs flag shall consist of a square blue flag with the word "MAURITIUS Customs" printed in white in bold characters.
- 3A. Use of seal, stamp or mark

The Director-General may determine any identifiable seal, stamp or mark for use by Customs in the performance of its duties.
Added by [GN No. 124 of 2006]

4. Attendance hours.

Subject to regulation 5, the services of customs officers shall be available to the public-

subject to paragraph (b), at any time of the day and night at an airport for the clearance of passengers and the loading and unloading of cargo;
at other places, including an airport, on any day other than a public holiday
and during the hours specified hereunder, unless otherwise authorised by
the Director-General;

Amended by [GN No. 124 of 2006]

	Mondays to Fridays	Saturdays
(i) for receipt of revenue	from 09.00 hours to 15.00 hours	from 09.00 hours to 11.00 hours

Amended by [GN No. 48 of 1999]; [GN No. 124 of 2006]

(ii) for loading and unloading of cargo by the Mauritius Marine Authority	from 07.00 hours to 10.00 hours and 11.00 hours to 15.00 hours	from 07.00 hours to 10.00 hours and 11.00 hours to 13.00 hours
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Amended by [GN No. 124 of 2006]

(iii) for receipt and delivery by the Mauritius Marine Authority of goods under their custody	from 07.00 hours to 10.00 hours and 11.00 hours to 15.00 hours	from 07.00 hours to 10.00 hours and 11.00 hours to 13.00 hours
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Mauritius Marine Authority of goods under their custody

Amended by [GN No. 124 of 2006]

(iv) For examination and clearance of hours to goods other than in bonded warehouse and house or Customs warehouse or hoursto 13.00 hours agents	from 07.00 hours to 10.00 hours and 11.00 hours to 15.00 hours	from 07.00 to 10.00 hours 11.00
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(v) For examination and clearance of goods in bonded warehouse and to customs warehouse or premises of clearing and forwarding agents	from 09.00 hours to 12.00 hours and 12.30 hours to 15.30 hours	from 09.00 hours to 12.00 hours
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(vi) for receipt into and delivery from a bonded warehouse or customs warehouse

(vii) for receipt and delivery at the premises of clearing and forwarding agents	from 08.00 hours to 10.00 hours and 11.00 hours to 16.00 hours	from 08.00 hours to 10.00 hours and 11.00 hours to 13.00 hours
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(viii) for entry and clearing of vessels	from 09.00 hours to	from 09.00 hours to
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(ix) for X-ray scanning and examination of goods at port and airport	From 07.00 hours to 10.00 hours and 11.00 hours to 15.00 hours	From 07.00 hours to 10.00 hours and 11.00 hours to 13.00 hours
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Amended by [GN No. 14 of 2006]; [GN No. 124 of 2006]

(x) for any other attendance at Customs office	12.00 hours and 12.30 hours to 15.30 hours	12.00 hours
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(xi) for duties other than those mentioned under items (i) to (x)	from 08.00 hours to 10.00 hours and 11.00 hours to 15.30 hours	from 08.00 hours to 10.00 hours and 11.30 hours to 12.00 hours
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Amended by [GN No. 114 of 2000]; [GN No. 14 of 2006]

5. Overtime hours and special attendance.

- (1) The Comptroller may, at the request of any person and on payment of the fees provided for in regulation 7 or 8, as the case may be, allow Customs Officers to perform any duty outside the days and hours mentioned in regulation 4 or any special service within those hours.
- (2) Any person who requires the attendance of an officer at any time outside the hours specified in regulation 4, or requires any special service within those hours, shall make an application to the Comptroller on Form No. I of the Schedule to these regulations and make a deposit in such amount as may be determined by the Comptroller to cover all charges and expenses.,

The Comptroller shall determine what is to be deemed special attendance.

Every application under paragraph (1) shall be made on any weekday before 15.00 hours and on Saturday before noon and specify the period during which the attendance is required.

6. Overtime requests cancelled.

Where an application to work after hours has been made and is subsequently cancelled, the charge shall be made up to, the time of the receipt of the notice of cancellation if received before midnight; otherwise the charge will be made up to 07.00 hours.

7. Overtime rates.

(1) The fees payable for the services of each officer under regulation 5 shall be at the rate specified in the Seventh Schedule.

(2) Overtime fees for work performed on any Sunday or public holiday shall be payable in respect of all work performed between twelve o'clock at night on the preceding day and twelve o'clock at night on the Sunday or public holiday, as the case may be, at a minimum rate equivalent to, the charge for four hours.

Amended by [GN No. 121 of 2003]

8. Special attendance rates.

Any special attendance given at the request of the public during the working hours prescribed by regulation 4 shall be paid for each officer at the rate specified in the Seventh Schedule.

Amended by [GN No. 121 of 2003]

9. Mode of charge.

(1) Charges, prescribed in regulations 7 and 8 shall be paid into the Consolidated Fund. (2) The unit of time for the purpose of calculating overtime shall be one hour, and any portion of one hour, shall count as a complete, unit.

10. Determination of value

(1) Where a question of interpretation arises in relation to the application of the provisions of section 18 of the Act and any regulations made under the Act, it shall be lawful for the matter to be interpreted in accordance with the Agreement and any relevant publications of the World Trade Organisation relating to it.

(2) The Agreement and the publications referred to in paragraph (1) shall be available from the Comptroller for consultation.

(c) by inserting immediately after regulation 10, the following new regulations-

10A. Transaction value of goods

- (1) For the purposes of section 18A of the Act, the price actually paid or payable for the goods shall, subject to paragraph (2), be adjusted -
 - (a) by adding thereto amounts, to the extent that each such amount is not already included in the price paid or payable for the goods being valued, in respect of-
 - (i) commissions (except buying commissions), brokerage, packing costs and charges incurred by the importer;
 - (ii) the value of any goods or services supplied by the importer free of charge or at reduced costs for use in connection with the production and, sale for export of the goods being valued;
 - (iii) royalties and licence fees relating to patents, trademarks and copyrights;
 - (iv) Cost of transport to the place of importation, loading and unloading and handling and other charges associated with such transport; and
 - (v) the charges for airfreight and air parcels post at such rates as may be fixed from time to time by the Comptroller.
 - (b) by deducting therefrom amounts to the extent that each such amount is distinguished from the price actually paid or payable for the goods being valued and equal to the costs, charges or expenses in respect of the construction, erection, assembly, maintenance or technical assistance undertaken after importation of imported goods such as industrial plant, machinery or equipment.
- (2) The Comptroller may accept that the value of the goods be the transaction value provided that-
 - (a) the transaction is at arm's length and as if it were a transaction between persons who are not related;
 - (b) the price actually paid or payable is not subject to some other condition or consideration which would affect the value of the goods.
- (3) For the purposes of paragraph (2), 2 or more persons shall be deemed to be related if, whether directly or indirectly, any of them has any interest in the business or property of the other, or together they have a common interest in any business or property,

or some third person has an interest in the business or property of any of them or if they are members of the same family.

- (4) Where there is no sufficient information to determine any of the amounts required to be added under paragraph (1) to the price actually paid or payable for the goods being valued, the value of imported goods shall not be determined under section 18A of the Act.

10B. Transaction value of identical goods

- (1) For the purposes of section 18B of the Act, the value of imported goods shall be the transaction value of identical goods sold for export at or about the same time as the goods being valued at the same commercial level and in substantially the same quantities as those goods.
- (2) Where the conditions specified in paragraph (1) are not satisfied, the value of imported goods shall be the transaction value of identical goods sold for export at or about the same time as the goods being valued-
 - (a) at the same commercial level as those goods but in quantities different from the quantities of those goods; or
 - (b) at a different commercial level as those goods, but -
 - (i) in substantially the same quantities as those goods;
or
indifferent quantities as those goods.
- (3) Where the value of imported goods is determined in accordance with paragraph (2), the transaction value of identical or similar goods sold under any of the conditions described in that paragraph, shall be adjusted to take account of differences attributable to commercial level and or quantity.
- (4) Where, in relation to the imported goods being valued, there is more than one transaction value of identical goods that satisfies all the requirements set out in paragraph (1) or (2), the value of those goods shall be determined on the basis of the lowest of such transaction value.
- (5) Where there is no sufficient information to determine any of the amounts required to be adjusted under paragraph (3), the value of the goods being valued shall not be determined under section 18B of the Act.

10C. Transaction value of similar goods

For the purposes of section 18C of the Act, the provisions of regulation 10B shall apply in all respects to similar goods being valued as they apply to identical goods.

10D. Deductive method of valuation

- (1) For the purposes of section 18D of the Act, the value of the goods being valued shall, subject to the other provisions of this regulation, be based on the unit price at which the imported goods or identical or similar imported goods are so sold at the first trade level after importation thereof, in the greatest aggregate quantity, to any person at or about the time of importation of the goods being valued, provided that the transaction in respect of the goods so sold is at arms length.
- (2) For the purposes of paragraph (1), the price per unit in respect of any goods being valued shall be adjusted by deducting therefrom -
 - (a) either the commissions usually paid or agreed to be paid or the additions usually made for profit and general expenses in connection with sales in Mauritius of imported goods of the same class or kind;
 - (b) the costs, charges and expenses incurred in respect of inland transportation and insurance;
 - (c) any duty, excise duty or any other taxes payable in Mauritius.
- (3) Where neither the imported goods nor identical nor similar imported goods are sold at or about the time of importation of the goods being valued, the value of the goods shall be based on the unit price at which imported goods or identical or similar imported goods are sold in Mauritius in the condition as imported at the earliest date after the importation of the goods being valued but before the expiration of 90 days after such importation.
- (4) Where the goods being valued are sold in Mauritius, not in the condition as imported, the value of the goods shall be based, at the request of the importer, on the price per unit at which they are sold after processing, due allowance being made for the value added by such processing.
- (5) Where there is no sufficient information to determine any of the amounts required to be adjusted under this section, the

value of the goods being valued shall not be determined under section 18D of the Act.

10E. Computed method of valuation

- (1) For the purposes of section 18D of the Act, the value of the goods being valued shall be the sum of-
 - (a) the cost or value of materials and fabrication or other processing employed in producing the goods;
 - (a) the cost and charges for packing;
 - (b) the cost of transport to the place of importation, loading and unloading and handling and other charges associated with such transport;
 - (c) the cost of insurance; and
 - (d) an amount for profit and general expenses equal to that usually reflected in sales of goods of the same class or kind as the goods being valued which are made by producers in the country of exportation for export to Mauritius;
- (2) Where there is no sufficient information to determine any of the amounts required to be added under this regulation, the value of imported goods shall not be determined under section 18E of the Act.

10F. Determination value of used machinery, equipment and vehicles

In the application of section 18F of the Act, the determination of value of-

- (a) used machinery and equipment shall be based on the FOB value of such goods when new, reduced by not more than 15 per cent for each year of use, subject to a maximum total reduction of 60 per cent;
- (b) second hand motor vehicle or used motor vehicle shall be based on the FOB value of the vehicle when new, reduced by -

- (i) 9 per cent for the first month of use; and
- (ii) one per cent for each subsequent month of use,

up to a maximum of 56 per cent.

Amended by [GN No. 107 of 2003]

10G. Charges for interest

For the purposes of section 18 of the Act, charges for interest under a financing arrangement entered into by the importer and relating to the purchase of the goods being valued shall not be regarded as part of the value, provided that --

- (a) the charges are distinguished from the price actually paid or payable for the goods;
- (b) the financing arrangement was made in writing;
- (c) the importer can demonstrate that such goods are actually sold at the price declared as the price actually paid or payable; and
- (d) the rate of interest claimed does not exceed the level for such transactions prevailing in the country where, and at the time when, the finance was provided.

Amended by [GN No. 176 of 1999]

11-12. Repealed by [GN No. 176 of 1999]

13. Invoices

- (1) Subject to paragraph (3), any invoice submitted by an importer shall specify-
 - (a) the F.O.B. value of the goods;
 - (b) the cost of packing and packages;
 - (c) all inland transport charges;
 - (d) dock and shipping charges and all other expenses incidental to Placing the goods on board ship or aircraft;
 - (e) the total cost including the expenses incurred for freight and insurance;
 - (f) any buying and selling commission payable to any person anywhere,

and shall contain a statement signed by the exporter certifying that the particulars given in the invoice are correct and that no different invoice in respect, of the same goods has been or will be issued.

- (2) Subject to paragraph (3), invoices for goods entered under preferential tariff rates shall comply with-
 - (a) paragraph (1); and
 - (b) the Customs Tariff Regulations.
- (3) Notwithstanding paragraph (1) or (2), the Comptroller may accept any invoice on such conditions as he thinks fit.
- (4) The Comptroller may accept invoices and documents relating to an entry which have been received through a telefacsimile apparatus or other electronic means on such conditions as he thinks fit.

Whenever invoices or related documents produced by an importer are considered as unsatisfactory by the Comptroller, the Comptroller may require the importer to make a deposit of such sum as he may require for the production of the necessary invoice or document.

Upon production of the necessary invoice or documents by the importer, the deposit shall be refunded to the importer after such adjustment as shall be necessary for the computation and payment of duty.

- (7) Where the importer is unable to produce the necessary invoice or documents the deposit shall be paid into the Consolidated Fund.

14. Disposal of deposits.

Any deposit made in respect of goods admitted under section 21 of the Act shall, if unclaimed within six months after the expiry of the period of temporary admission, be transferred to the Consolidated Fund.

14A. Customs control of goods

- (1) No goods referred to in section 25 of the Act shall be transferred whilst under the control of the Comptroller from one place to another unless they are transferred -
 - (a) in containers duly sealed by Customs and under such conditions as may be determined by the Comptroller;
 - (b) in bonded vehicles under Customs lock or seal and under such conditions as may be determined by the Comptroller; or

- (c) duly accompanied or escorted by a proper officer, unless otherwise directed by the Comptroller.
- (2) For the purposes of subsection (1), "bonded vehicle" means goods vehicle licensed as such by the National Transport Authority and approved by the Comptroller.

Amended by [GN No. 14 of 2006]; [GN No. 124 of 2006]

15. Provisional entry.

- (1) For the purpose of section 37 of the Act, the importer shall produce such documentary evidence including bank drafts, copies of orders, copies of confirmation of order, catalogues, price lists and other documents as may be in his possession in support of such provisional bill of entry and the amount of estimated duty together with such sum as may be required as deposit under section 39 of the Act.
- (2) Subject to paragraph (3), on the passing of a complete perfect entry (Form No. 10) in accordance with section 38 of the Act-
 - any sum paid by the importer in excess of the: correct amount of duty together with the amount paid as deposit shall be refunded to the importer;
 - the importer shall pay to, the Comptroller the amount by which the correct amount of duty exceeds the estimated duty paid and any amount paid as deposit shall be refunded to the importer.
- (2) Whenever the importer shall be unable to, produce any documentary evidence or to make any complete perfect entry within the delay authorised under section 38 of the Act, the deposit made under paragraph (1) shall be paid into the Consolidated Fund.

Amended by [GN No. 113 of 1989]; [GN No. 124 of 2006]

16. Missing goods.

- (1) The importer of any dutiable goods shown on the manifest of an importing aircraft or ship shall be liable for the duty, excise duty and taxes on those goods unless he produces evidence to satisfy the Comptroller-
 - (a) in the case of complete packages shortlanded-
 - (i) that the goods were shortshipped or were landed in error at another port; or

- (ii) that the aircraft's or ship's agents have admitted the claim for the value of the complete package and that the duty, excise duty and taxes is not included in the amount of the claim.
- (b) in the case of shortages in the contents of packages landed, other than the normal vacancies in sound casks of wines and spirits-
 - (i) that the goods deficient were short packed; or
 - (ii) that a qualified receipt was given by the aircraft's or ship's agents at the port of shipment and also by any person through whose hands the packages passed in Mauritius, and gives the terms of the receipt; or
 - (iii) that the aircraft's or ship's agents have admitted the claim for the value of the goods deficient, and that the duty, excise duty and taxes is not included in the amount of the claim.
- (2) In any case falling under paragraph (1) no refund of duty or excise duty shall be allowed until the Import manifest has been amended by the master or agent of the aircraft or ship.
- (3) No refund of duty or excise duty shall be allowed unless the shortage in a package has been verified by an officer prior to, the removal of the package from Customs control and no claim for refund of duty or excise duty shall be considered where the amount is less than Rs 200 on any one consignment.
- (4) Where an importer claims the refund of duty or excise duty on a short landed package and the package cannot be satisfactorily identified, the package involving the least amount of duty or excise duty amongst those imported by that importer shall be assumed to be the one short landed.

Amended by [GN No. 124 of 2006]

17. Damaged goods.

- (1) Where, on the examination of goods liable to, *ad valorem* duty or excise duty the importer states in writing that such goods are, in consequence of damage sustained before the landing, of less value than the value declared in such entry, the Comptroller may make a proportional abatement of the duty or excise duty originally chargeable thereon. For any goods totally damaged or ordered to be destroyed as being unfit for consumption, the whole duty or excise duty may be waived or refunded.
- (2) No duty or excise duty shall be waived or refunded where there is sufficient evidence that the goods were damaged wilfully or by neglect or were allowed to become unfit for consumption after landing from the importing aircraft or ship.

Amended by [GN No. 124 of 2006]

17A. Goods defective, obsolete or not according to specifications

For the purposes of section 23(1A) of the Act, no refund shall be made unless -

- (a) the importer notifies the Director-General in writing within 5 working days of the date of the clearance of the goods specifying whether the goods are defective, obsolete or not according to specifications;
- (b) the seller agrees to the return of the goods; and
- (c) the goods are returned to the seller within 6 months of the date of notification under sub-paragraph (a).

Added by [GN No. 124 of 2006]

18. Unsound food.

- (1) Any officer may refuse to allow the removal of any food items under Customs control on the ground that they are unfit for consumption pending inspection by an officer of the Ministry of Health who, may order the destruction or the seizure of the goods.
- (2) The importer of any portable spirits, shall produce a written warranty or a certificate, of analysis from a competent person resident in the country of exportation to the effect that such spirits comply with the requirements of section 4A of the Food and Drugs Act failing which the Comptroller may detain and deal with such spirits in accordance with section 14 of the said Act.

Provided that the Comptroller may exempt any spirits of well known propriety brands from the provisions of this regulation.

- (3) In this regulation 'spirits' means any of the followings. alcoholic beverages, namely: whisky, matured whisky, brandy, matured brandy, cognac, matured cognac, rum and matured rum, gin and vodka.

19. Freight forwarding agent

No Freight forwarding agent shall remove a container from its landing place without the authorisation of the Comptroller through the TradeNet.

- (a) Unless otherwise directed by the Comptroller, a freight forwarding agent who intends to remove a container from its landing place to his premises shall submit an application through the TradeNet for an authorisation of the Comptroller under paragraph (1).
- (b) An application for authorisation under subparagraph(a) shall be submitted in such form and in such manner as may be approved by the Comptroller.
- (3) Goods contained in any container transferred to the premises of a freight forwarding agent shall be removed within two months from the date the container is landed.
- (4) The Comptroller may require any a freight forwarding agent to transfer to such place as may be indicated by him any goods not removed within the period of two months as provided under paragraph (3).
- (5) Any goods transferred under paragraph (4) shall be sold to public auction or public tender at such time as the Comptroller may determine.
- (6) Every a freight forwarding agent shall keep such records for such period as the Comptroller may direct.
- (7) Every a freight forwarding agent shall, not later than the eighth day of each month, submit to the Comptroller a return showing the goods delivered during the preceding month and the serial number of the document authorising the delivery.
- (8) Every a freight forwarding agent shall provide, free of charge, such accommodation and other reasonable facilities the Comptroller considers necessary for the convenience and exclusive use of officers in attendance on his premises.
- (9) Every a freight forwarding agent shall provide transport facilities for the transport of officers from Customs House to, his premises and back.
- (10) For the purposes of this regulation, "TradeNet" has the same meaning as in the Customs (Use of Computer) Regulations 1997.

Amended by [\[GN No. 114 of 2000\]](#); [\[GN No. 124 of 2006\]](#)

Report of inward cargo

Amended by [\[GN No. 124 of 2006\]](#)

- (1) For the purpose of section 49 of the Act, a report or manifest shall be submitted in triplicate on Form No. 2 or 2A as the case may be of the First Schedule.
- (2) The master or agent of any ship or aircraft arriving in Mauritius shall produce, at the time of submitting his report or manifest, the certificate of

registration of his ship or aircraft and the clearance certificate from his last port or airport of call.

- (3) Where the ship or aircraft is laden, the report or manifest submitted under paragraph (1) shall clearly specify-

all the goods, including arms, ammunition and allied products in the ship or aircraft;
the goods intended to be landed in Mauritius;
the goods intended for transshipment;
the goods to be kept on board for discharge at another port; and
the bill of lading number or airway bill number shown against each item on the report or manifest.

- (4) Two copies of the report or manifest submitted under paragraph (1) shall, on one side of each copy only, show particulars of cargo to be landed in Mauritius together with the weight, measurement and the freight paid or payable in respect of each consignment.

- (5) Where a ship or aircraft has arms, ammunition, explosives and allied products on board, the master shall make a written declaration to the Comptroller and indicate the place where the goods are kept.

20A. Report of outward cargo

- (1) The Master, owner or duly authorised agent of every aircraft or ship departing for airports or ports beyond the seas shall report to the Director-General by delivering a full and complete outward manifest, both in electronic form and hard copy or in any other manner acceptable to the Director-General, in respect of the aircraft or ship, its cargo and passengers -

(a) in the case of an aircraft, not later than 4 hours before departure; or

(b) in the case of a ship, not later than 24 hours before departure.

- (2) Where cargo is shipped to Rodrigues, the manifest shall show separately the specified goods as defined in section 116A of the Act.

(3) The Director-General may authorise the master, owner, or his agent to amend obvious errors in the report submitted under paragraph (1), upon payment of a fee of 200 rupees for each amendment made.

(4) Any person who fails to comply with subsection (1) or (2) shall commit an offence and shall, on conviction, be liable to a fine not exceeding 50,000 rupees.

Amended by [GN No. 124 of 2006]

21. Goods imported in containers.

Notwithstanding regulation 20, where the consignee of goods in a container fails to produce a complete and certified list of the goods consigned to him in the container, the Comptroller may refuse; to accept any entry for his goods in the container.

22. Amendment of report.

(1) The master or agent of an aircraft or ship shall account for all discrepancies between the particulars of cargo on the manifest and the landing account of the cargo, and shall make all the amendments necessary to ensure the accuracy of the manifest.

(2) A fee of 200 rupees shall be paid in respect of each amendment pursuant to paragraph (1).

Added by [GN No. 124 of 2006]

23. Parcels List

The master of any ship or aircraft shall produce to the officer boarding the ship or aircraft a Parcels List in accordance with Form No. 3 of the First Schedule showing all small addressed packages not borne on the manifest or the ship Stores Form.

24. Discharge of cargo before report.

The Comptroller may, on application made on Form No. 1 of the First Schedule, authorise a ship or aircraft to break bulk before a report or manifest is made, except where the ship or aircraft has on board any arms or ammunition and allied products.

25. Calling aircraft or ship.

The master of any aircraft or ship calling at a port in Mauritius only for bunker or for the purpose of taking provisions or stores, may be dispensed with the requirement of making a report or manifest under regulation 20 under such conditions as the Comptroller may determine.

26. Pleasure boats.

For the purpose of section 48 of the, Act, the declaration by the owner or master of a pleasure boat shall be made on Form No. 31 of the First Schedule.

The owner or master of any pleasure boat staying in, Mauritius for more than three months shall give a security by office cheque or other bank guarantee; in such form as the Comptroller may accept, to cover duty, levy and taxes, payable on such pleasure boat.

Where a pleasure boat fails to leave Mauritius at the expiry of the authorised period of stay, the bank guarantee shall be realized.

The owner or master of any pleasure boat who, fails to notify the Comptroller of any change in accordance with section 48 (2) of the Act shall commit an offence.

Amended by [GN No. 125 of 2002]

27. Information to be given on entries.

(1) Any person entering goods shall give full information as, to the description, quantity and value of the goods including all particulars which may be required by any enactment or for the purpose of compiling the trade statistics of Mauritius.

(2) Any person entering goods shall show on all copies of his bill of entry the commission paid or payable to any person in or outside Mauritius, the name of the beneficiary and the place and mode of payment.

28. Form of bill of entry

(1) Every bill of entry submitted electronically shall be in accordance with the Single Goods Declaration Form No. 36 as specified in the First Schedule.

(2) Where a hard copy of a bill of entry is submitted to the Director-General, its recto shall be certified by the TradeNet User making the entry.

Amended by [GN No. 113 of 1989]; [GN No. 124 of 2006]

29. Importation on behalf of persons claiming exemption or rebate.

- (1) Where an importer imports any goods on behalf of another person who claims exemption or rebate of duty, excise duty and taxes he shall-

submit the bill of entry relating to the goods together with three copies of Form No. 30 of the First Schedule;

return, within fifteen days after the clearance of the goods, the duplicate Form No. 30 handed over to him on clearance showing that the goods have been received by the person on whose behalf the goods were imported.

- (2) Where the duplicate Form No. 30 is not returned within the time specified in paragraph (1), the importer shall be liable to pay forthwith the amount of duty, excise duty and taxes payable on the goods together with any penalty or fine which may be imposed.

Amended by [GN No. 121 of 2003]; [GN No. 124 of 2006]

30. Amendment of bills of entry.

- (1) Where there occurs any error in the particulars specified in a bill of entry, the importer shall make the necessary amendment the Single Goods Declaration Form No. 36 as specified in the First Schedule

- (2) Where, as a result of an amendment made under paragraph (1), the duty has been overpaid or underpaid by an amount of less than 200 rupees, no refund or claim as the case may be shall be made by the Director-General.

Amended by [GN No. 113 of 1989]; [GN No. 124 of 2006]

31. Passing of bills of entry.

The passing of a bill of entry shall be deemed not to be completed until such entry has been validated at Customs.

32. Landing of corpses.

Packages containing corpses, human remains or the remains of cremated corpses may be landed and removed without entry or examination on production of a permit from the Permanent Secretary of the Ministry of Health.

33. Articles for repair.

- (1) Any article being part of an aircraft or ship or of the equipment thereof may be landed for repair and ultimate reshipment on application being made to the Director-General on Form No. 37 of the First Schedule.

- (2) On reshipment, the goods shall be produced at the place of shipment to the officer who shall examine the goods and endorse Form No. 37 accordingly.

Amended by [GN No. 113 of 1989]; [GN No. 124 of 2006]

34. Stacking of cargo.

- (1) Any cargo landed from a ship or aircraft shall be stacked according to their marks and in such manner as will satisfy the Comptroller that a complete check can readily be made of all packages.
- (2) Transshipment cargo or cargo, marked for another port shall be stacked separate from any cargo for Mauritius.

35. Abandoned goods

1. Where an importer intends to abandon any goods he shall so inform the Comptroller in writing without delay and give full particulars of the goods in question, and the goods shall thereupon be, deemed to be abandoned goods.
2. Any abandoned goods shall be destroyed or disposed of in the presence of an officer at the expense of the owner of the goods.
3. Deleted by [GN No. 14 of 2006]

35A. Sale of goods under section 61, 77 or 144 of the Act

- (1) Subject to the other paragraphs of this regulation, the Comptroller may, for the purposes of selling any goods under section 61, 77 or 144 of the Act, following public invitation for tenders from companies duly incorporated or registered in Mauritius, award a contract to any such company.
- (2) In evaluating the bids made under paragraph (1), the Comptroller shall have due regard to the bid which presents the best prospects for maximum return from the sale.
- (3) The company to which a contract is awarded under paragraph (1) shall-
 - (a) under Customs control, remove and warehouse the goods to a place designated by the company and approved by the Comptroller; and
 - (b) appoint, pursuant to the Sales by Auction Act, a sworn auctioneer to sell the goods in such quantities or in such lots, and in such manner, as may be approved by the Comptroller.

(4) In consideration for the services provided by the company to the Comptroller under the contract and in conformity with this regulation, the company shall retain from the proceeds of the sale of the goods, such fees, inclusive of an amount representing the auctioneer's commission and other charges or expenses, as constitute the percentage of the proceeds specified in the contract.

(5) The company shall, at the time of removal of the goods under paragraph (3)(a), jointly with the proper officer, carry out a survey and draw up a detailed list of those goods in 2 originals, duly signed and dated, one original being retained by the proper officer.

(6) Any place designated by the company under paragraph (3)(a) for warehousing the goods shall be under the direct control, supervision and management of the company and, as such, the company shall be responsible and accountable to the Comptroller for any goods warehoused therein.

(7) The company shall, in respect of the goods warehoused, furnish a security in such amount and in such form or manner and for such period as may be determined by the Comptroller.

(8) The lowest selling price at which an item of goods or a lot of goods for sale by auction shall not be less than-

(a) where seized goods are put for auction -

(i) for the first time, 50 per cent of the value of the goods together with any duties and taxes leviable on the total value of the goods;

(ii) for the second time, 25 per cent of the value of the goods together with any duties and taxes leviable on the total value of the goods; or

(iii) for the third time, 2 per cent of the value of the goods together with any duties and taxes leviable on the total value of the goods; or

(b) where on the coming into operation of these regulations, the goods have been lying for a period of more than 2 years, one per cent of the value of the goods together with any duties and taxes leviable on the total value of the goods; or

(c) where goods other than seized goods are put for auction, the duties and taxes leviable on the value of those goods.

Amended by [GN No. 14 of 2006]

(9) No goods shall be sold under paragraph (3)(b) for an amount which is less than the lowest selling price referred to under paragraph (8) without the approval of the Comptroller.

(10) The provisions of regulation 45(2) relating to warehousing of goods shall apply to the company in the same way as they apply to a proprietor or occupier of a bonded warehouse.

(11) The Comptroller may, at such reasonable times as may be determined by him, cause a physical stocktaking of the goods warehoused be carried out by the company in the presence of customs officers at the expense of the company.

(12) The company shall-

(a) pay the net proceeds of the sale to the Comptroller not later than 7 days after the sale;

(b) at the same time, submit to the Comptroller a certified list of the goods sold including the price at which the goods were sold, a summary of the proceeds, the amount of fees retained and the net proceeds payable to the Comptroller.

Added by [GN No. 19 of 2003]

36. Loading and unloading at places other than quays.

The Comptroller may allow the loading or unloading of goods at places other than legal quays, on request being made in that behalf in writing and on the applicant undertaking to bear any expenses incurred for the attendance of officers at such places.

37. Special landing.

Where any cargo of a ship or aircraft is landed under special circumstances with the, permission of the Comptroller into a warehouse other than a bonded warehouse or a Customs Warehouse and in the custody of the agents of the ship or aircraft, the importer of the said cargo, shall be liable for any charge in respect thereof.

38. Customs warehouse rent.

(1) Subject to paragraph (2) the rent chargeable in respect of any goods deposited in a Customs Warehouse shall, for every quarter of a ton or every quarter of a cubic metre or part thereof, be as follows-

(a) for each day or part thereof during the first week 10 rupees

(b) for each subsequent day or part thereof 50 rupees

Amended by [GN No. 124 of 2006]

(2) No rent shall be chargeable on passengers' baggage removed within three clear days from the date of its receipt into the Customs Warehouse.

(3) For the purpose of this regulation the ton of 1,000 kg shall be reckoned as equal to, one cubic metre and the actual weight or measurement, whichever is the greater, shall be taken for calculation of the rent chargeable.

39. Application for bonded warehouse.

Every application to, the Comptroller for the approval of any building, place or surface for use as a bonded warehouse shall be made in writing and shall give the following particulars-

the name and address of the applicant,
the, situation and physical description of the proposed warehouse;
the description of the goods to be warehoused;
the dimensions of the; proposed warehouse and the superficial area of storage space;
the largest quantity and value of goods likely to be stored in the warehouse at any one time; and
such other information as the Comptroller may require.

40. Appointment of bonded warehouse.

Subject to paragraph (2), the Comptroller may, on the appointment of any bonded warehouses, impose such conditions as he thinks fit.

Except where the Comptroller otherwise, allows, the doors of any bonded warehouse shall open on to a street or public thoroughfare.

The Comptroller may at any time limit the number of bonded warehouses.

41. Construction of bonded warehouse.

Every window of a bonded warehouse shall be secured by iron bars, at least 12mm in diameter or thickness, and not more than 10cm apart, fixed deeply in the brick or stone work, and shall have shutters with strong hinges and a cross-bar.

Any window provided for ventilation shall be covered with wire netting or perforated metal sheet of which the apertures shall not exceed 6mm in diameter, and which shall be riveted on the inside to the window frames.

Any window deemed by the@ Comptroller to be superfluous shall be solidly bricked up.

The entrances shall have strong doors solidly constructed to the satisfaction of the Comptroller and shall have proper device for placing of customs locks.

Any vault shall be of stone or reinforced concrete and any ventilation holes shall not exceed 20cm in diameter and shall be secured across the space by

two, iron bars at least 18mm in diameter deeply fixed in the stone work or concrete.

42. Contiguity of bonded warehouse to adjoining premises.

No bonded warehouse for the storage of wines and spirits shall be contiguous to or have any communication, either through a private yard or otherwise, with the premises of a dealer, or retailer of wines or spirits.

43. Premises adjoining bonded warehouse.

Any place adjoining a bonded warehouse shall be separated there- from by a permanent partition of such materials as the Comptroller may direct.

44. Locks.

(1) Unless the Comptroller otherwise authorises, every bonded warehouse shall have two sets of locks, one provided by the Customs and the other by the warehouse proprietor or occupier.

(1) The keys of the Customs lock shall be kept by the proper officer and the other shall be kept by the warehouse proprietor or occupier.

(3) Paragraphs (1) and (2) shall not apply to a specified bonded warehouse.

Amended by [GN No. 125 of 2002]

45. Obligations of bonded warehouse proprietor or occupier.

(1) The proprietor or occupier of a bonded warehouse, shall-

(a) provide free of charge such accommodation and other reasonable facilities as the Comptroller considers necessary for the convenience of an officer in attendance at the warehouse and such transport as the Comptroller may require;

(b) be responsible for the duty, excise duty and taxes on all goods entered in his bonded warehouse from the time of delivery of the goods for warehousing until payment of the duty, excise duty and taxes thereon;

© keep such records as the Comptroller may direct showing goods received into and delivered from his warehouse,

(d) not later than the eighth day of each month forward to the Comptroller a return showing all goods received into or delivered from his warehouse during the preceding month and the balance of goods remaining therein.

(2) The proprietor or occupier of a bonded warehouse shall –

(a) in respect of every period of 12 months, carry out, not later than 3 months after the end of that period, a physical stocktaking of all goods in his bonded warehouse;

- (b) submit to the Comptroller, not later than one month after the end of the month in which the stocktaking was carried out, a statement of that stock duly certified by a qualified auditor; and
- © where the quantity of any goods in the statement of stock specified in subparagraph (b) is less than the quantity specified in the return under paragraph (1)(d) for the corresponding month, pay, without prejudice to any penalty that may be imposed for any offence under the Act, the amount of duty, excise duty on the deficiency at the time the statement of stock is submitted.

(3) Paragraph (1)(d) shall not apply to a specified bonded warehouse.

Amended by [GN No. 176 of 1999]; [GN No. 125 of 2002]; [GN No. 124 of 2006]

45A. Obligations of proprietor or occupier of specified bonded warehouse
For the purposes of section 67(2A) of the Act, the conditions to be satisfied shall be that-
all entries in respect of goods received into, or removed from, the specified bonded warehouse, and the balance of goods remaining therein, are instantly recorded at the time the entries are passed in the computer system approved by the Comptroller;

the entries and the balance of goods under sub-paragraph (a) tally, at any time, with the computerised records of Customs; and

- (c) Customs have on-line access to the computerised records of the specified bonded warehouse.

Amended by [GN No. 176 of 1999]

Added by [GN No. 125 of 2002]

46. Duty paid goods not to remain in bonded warehouse.

- (1) No duty paid goods shall be allowed to remain in a bonded warehouse.
- (2) No duty free goods shall be stored in a bonded warehouse unless packed with goods liable to duty.

47. No examination in absence of an officer.

- (1) It shall be unlawful to, open any package or examine any goods in a bonded warehouse except with the authorisation of the Comptroller and in the presence of an officer.
- (2) Paragraph (1) shall not apply to a specified bonded warehouse.

Added by [GN No. 125 of 2002]

48. Only approved goods in bonded warehouse.

- (1) Except with the authorisation of the Comptroller, the proprietor or occupier of a bonded warehouse shall not store goods of a dangerous nature in his warehouse where that warehouse has been approved for general merchandise.
- (2) Where a bonded warehouse has been approved for the storage of any particular goods, the proprietor or occupier of the warehouse shall not allow any other goods to be stored therein.

49. Landing account to be taken before removal to bonded warehouse.

No goods entered to be warehoused shall be removed to a bonded warehouse until the necessary account has been taken by an officer.

50. Delivery warrant.

- (1) No goods shall be delivered from a bonded warehouse until the warehouse proprietor or occupier is in possession of a warrant issued in accordance with Form No. 18 of the First Schedule.
- (2) The issue of a delivery warrant in accordance with paragraph (1) shall not in any way impose any liability upon Government in respect of the goods in a bonded warehouse.
- (3) Paragraphs (1) and (2) shall not apply to a specified bonded warehouse.

Added [GN No. 125 of 2002]

51. Ship's or aircraft's stores.

- (1) Ship's or aircraft's stores delivered from a bonded warehouse shall be placed on board the ship or aircraft on the same day of delivery from the warehouse.
- (2) The Comptroller may require that a ship's or aircraft's stores-
 - (a) be sealed; or
 - (b) be accompanied by an officer direct to the ship or aircraft.

52. Operations in bonded warehouse.

Every application to, the Comptroller for authorisation to, carry on operations on any goods in a bonded warehouse under section 82 of the Act shall be made in accordance with Form No. 17 of the First Schedule.

53. Repacking.

(1)The goods to which this regulation applies may be repacked in a bonded warehouse for home consumption, for exportation, or for aircraft or ship's stores and into such packages as the Comptroller may allow.

(2)Unless removed at once, the repacked goods shall be stored in the warehouse separate from the other packages.

(3)This regulation shall apply to the following goods-

spirits and wines in cask or drum;
manufactured tobacco;
cigars;
(d) cigarettes;
(e) any other goods in such quantity and in such manner as the Comptroller may consider reasonable.

(4) Duty excise duty and taxes shall be paid at once on any balance of the original package not repacked.

Amended by [GN No. 124 of 2006]

54. Reducing of wines and spirits.

(1) Wines or spirits may be reduced or blended in a bonded warehouse, and such reduced or blended wines or spirits shall be packed immediately into containers of such size as the Comptroller may authorise.

(2) Duty excise duty and taxes,shall be paid at once on any quantity not packed.

Amended by [GN No. 124 of 2006]

55. Allowances for natural loss.

(1) The allowance on wines or spirits in casks or drums in a bonded warehouse, when entered for home consumption,, shall not exceed the actual diminution of the original quantity warehoused or one per cent whichever is the less.

(2) The allowances specified in paragraph (1) shall be calculated on the liquid quantity of wines or on the proof quantity of spirits, as the case may be, reckoned from the day on which the goods were first warehoused.

56. Deleted by [GN No. 124 of 2006]

57. Clearance of exporting ship or aircraft.

The Comptroller may refuse to issue a clearance to any aircraft or ship until-

all port dues and other charges and penalties due by the owner or master and all duties payable in respect of any goods shipped thereon have been duly paid

or their payment secured by such guarantee or deposit as the Comptroller may require;
the owner or master has complied with the requirements of any law in force regarding the departure of the aircraft or ship from Mauritius;
the provisions of section 95 of the Act have been complied with.

58. Outward manifest

The outward manifest required to be delivered by the master of every aircraft or ship under section 95 of the Act shall be in accordance with Forms Nos. 2A and 4 of the First Schedule.

59. Clearance of calling aircraft or ship.

Any calling aircraft or ship which is exempt from reporting inwards under regulation 25 shall not be required to clear outwards unless stores are shipped from a bonded warehouse.

60. Export bill of entry.

(1) Every exporter shall pass an export bill of entry in accordance with the Single Goods Declaration Form No. 36 as specified in the First Schedule.

(2) No permit for the delivery of goods for export shall be given before an export entry has been passed.

Amended by [GN No. 113 of 1989]; [GN No. 124 of 2006]

61. Export of rum and other spirits.

The exporter of rum or other spirits shall give sufficient notice to the Comptroller of the time when the goods will be required for shipment, so that arrangements may be made for the attendance of a proper officer for the delivery of the goods.

Any rum or other spirit for exportation shall be placed on wharf or at the airport early on the day of shipment, but in any case not later than 15.30 hours in order that they may be at once examined by the proper officer prior to permission being granted for shipment.

Any rum or other spirit for exportation shall be accompanied from the warehouse to the wharf or airport by the relative export entry and the Excise permit shall be produced to the proper officer.

After examination, the rum or spirits shall be accompanied to the exporting aircraft or ship, as the case may be, by the, proper officer at the expense of the exporter.

After loading the rum or spirit may be placed under customs seal on board the exporting aircraft or, ship or may be watched by an officer on board at the expense of the exporter, until the departure of the aircraft or ship.

Where any rum or other spirit received on a wharf or at the airport for shipment on any day cannot be shipped on that day, it shall be placed in a Customs warehouse or in some other place specified by the Comptroller, and where the place is not a Customs warehouse the goods may be watched outside by an officer at the expense of the exporter.

62. Aircraft's or ship's stores.

- (1) Subject to paragraph (2) the disclosure required to be made by the master and every member of the crew of a ship or aircraft under section 97 (3) of the Act shall be made in accordance with Form No. 24 or 24A of the First Schedule as the case may be.
- (2) No disclosure under paragraph (1) shall be required where an aircraft only remains in Mauritius for a period during which officers are on duty at the airport.

63. Allowance for the master and crew.

- (1) The master and every member of the crew may be allowed to retain for their own consumption on board an aircraft or ship whilst in Mauritius the following quantities of-

	Quantity per day
Tobacco in any form, or cigars or cigarettes	30 gms
Spirits	150 cc
Wine	300 cc
Ale or Beer	500 cc

- (2) The allowances specified in paragraph (1) shall only be granted in respect of stores already on board the aircraft or ship and as respect those members of the crew who are victualled on board and remain on board while the aircraft or ship is in port.
- (3) None of the goods specified in this regulation may be landed by the master or any member of the crew without payment, of the appropriate duty excise duty and taxes.

Amended by [GN No. 124 of 2006]

64. Shipment of stores from bond and free of import duty.

- (1) An application under section 100 of the Act shall be made in accordance with Form No. 19 of the First Schedule.
- (2) The bond required to be given under section 103 of the Act shall be in accordance with Form No.,. 27 of the First Schedule.

- (3) Prior to the shipment of any stores, a bill of entry in accordance with the Single Goods Declaration Form No. 36 as specified in the First Schedule shall be passed in respect of such stores.

Amended by [GN No. 113 of 1989]; [GN No. 124 of 2006]

65. Restriction as to quantity.

For the purpose of section 102 of the Act-

tobacco, wines and spirits may be shipped as stores in such quantities as will bring the quantity on board up to the maximum authorised under regulation 66 for the voyage about to be undertaken;
the Comptroller may impose any limitation on the quantity of other goods delivered as stores from a bonded warehouse where he has reason to believe that the goods are being exported as merchandise under the guise of ship's or aircraft's stores.

66. Quantity of tobacco, wines and spirits allowed.

- (1) The maximum quantity of tobacco, wine and spirit which may be allowed as ship's or aircraft's stores shall be calculated on the following basis-

250 guns tobacco including cigars and cigarettes per person per week;
1 litre of spirit of all kinds per person per week;
1 litre of wine per person per week.

- (2) Sugar or any goods produced in Mauritius may be shipped as aircraft's or ship's stores in such quantities as the Comptroller may determine.

67. Drawback on goods exported after manufacture.

For the purpose of section 106(l) of the Act-

no drawback shall be paid in respect of imported materials used in the manufacture of exported products unless the claim is made on Form No. 32.

no claim for drawback shall be considered unless the exporter has, prior to the exportation of the goods, made arrangements with the Comptroller to determine the proportion of raw materials entering the export products, the Comptroller may require the exporter to produce the certification of the Mauritius Standards Bureau or any other recognised institution as to the contents of imported raw materials in the export products.

Amended by [GN No. 113 of 1989]

68. Drawback on goods exported in same state.

For the purpose of section 106(2) of the Act-

any person making a claim for drawback shall do, so in writing and shall produce in addition to the export bill of entry, a copy of the import bill of entry and the invoice relating to such goods;

no claim for drawback shall be made except-

- (i) within six months from the time of import;
- (ii) where the F.O.B. value at the time of export is greater than the C.I.F. value at the time of import.

69. Claim for drawback.

- (1) Every claim for drawback on any goods exported shall-
be made by the exporter within three months from the date of entry for export of the goods;
show clearly how the amount of drawback claimed has been arrived at;
and
be accompanied by a copy of the export bill of entry.
- (2) No payment for drawback on any goods shall be made unless such goods have been cleared for export by the proper officer.
- (3) No claim for drawback which amounts to less than Rs 500 shall be considered.
- (4) Notwithstanding paragraph (3), several claims for drawback, although each one of them does not exceed Rs 500, may be considered by the Comptroller provided that the aggregate amount of such claims presented at any one time is not less than Rs 5,000.

Amended by [GN No. 124 of 2006]

70. Export bill for goods under drawback.

All entries for goods exported under drawback shall bear the words "Exported under Drawback" under the description of the goods.

71. Post Office drawback.

Any goods to be exported under drawback through the Post Office shall be produced to the proper officer for examination and shall be packed and posted under his supervision.

72. Drawback at standard rates.

Notwithstanding regulation 67, payment for drawback may be made in respect of the goods specified in the Second Schedule.

73. Transshipment.

- (1) The entries for the transshipment of goods in accordance with section 110 of the Act shall be made on the Single Goods Declaration Form No. 36 of the First Schedule.
- (2) Where goods for transshipment have to leave the customs area prior to transshipment they shall be warehoused as the Comptroller may direct.

Amended by [GN No. 113 of 1989]; [GN No. 124 of 2006]

74. Coasting trade.

- (1) On the arrival or before the departure of every coasting aircraft or ship from or to one of the dependencies of Mauritius, the master shall declare on Form No. 22 of the First Schedule all the cargo, carried in the aircraft or ship, and shall furnish such copies of the form as may be required by the Comptroller.
- (2) In the case of a departing coasting aircraft or ship, subject to all the requirements of the law having been complied with, one copy of the Form shall be issued by the Comptroller as the clearance for the intended voyage.

74A. Import from and export to Agalega, Rodrigues or St Brandon

Any goods imported from or exported or re-exported to Agalega, Rodrigues or St Brandon shall be entered under the appropriate Form No. 33, 34 or 35 as specified in the First Schedule.

Added by [GN No. 124 of 2006]

75. Coasting trade round the Island of Mauritius.

Regulation 74 shall not apply to a coasting vessel engaged solely in trade round the coast of Mauritius, but the master of such vessel shall, when required by any officer, declare to such officer the quantity and description of all goods on board his vessel giving full particulars of the place and date of loading and discharge.

76. Samples

- (1) Samples of goods under Customs control may be taken in small quantities by the importer without entry on an application in writing being made to, the Comptroller.
- (2) Any application made under paragraph (1) shall specify the name and date of the report of the importing aircraft or ship, the date of warehousing where applicable, and the marks and numbers of the packages from which the samples are required, and shall contain an undertaking to pay the duty, excise duty and taxes on the samples when perfect entries are passed for the goods.

Amended by [GN No. 124 of 2006]

77. Samples for official purposes.

- (1) Where samples are taken by an officer for any purpose connected with the Act or these regulations, such samples shall, as far as possible, be returned to the importer if claimed within one week after the date of the passing of the perfect entry for the goods.
- (2) Any samples not claimed in accordance with paragraph (1) shall be disposed of in such manner as the Comptroller may deem fit.

78. Goods landed by Mauritius Marine Authority.

The Comptroller may require the Mauritius Marine Authority to account for all goods landed by it or on its behalf.

79. Obligation of passengers

Any passenger on arrival shall be liable to declare to the proper officer all goods he has in his baggage, and to own, unpack and repack any packages as may be required for examination by customs.

80. Passengers arriving by air.

- (1) Every passenger arriving at the airport may leave the airport through a green or red channel as may be provided.
- (2) Any passenger who enters the green channel shall be deemed to have declared that he has no restricted or prohibited goods or any goods liable to duty, excise duty and taxes in his possession.
- (3) Any passenger to whom paragraph (2) applies and who is found to be in possession of any such goods as is specified in that paragraph shall commit an offence and the goods shall be liable to seizure.
- (4) For the purpose of this regulation-

"green channel" means a channel reserved by the Comptroller at the airport for use by incoming passengers who have no, prohibited or restricted goods or goods liable to duty, excise duty and taxes;

"red channel" means a channel reserved by the Comptroller at the airport for use by incoming passengers who have prohibited or restricted goods, or goods liable to duty, excise duty and taxes.

Amended by [GN No. 124 of 2006]

81. Passengers arriving by sea.

- (1) Passengers and their luggage from a ship shall land at such place as the Comptroller may designate.

- (2) No baggage or other goods landed by or on behalf of any passenger shall be removed from the place designated under paragraph (1) until any duty, excise duty and taxes chargeable has been paid and the baggage or goods have been cleared by the proper officer of customs.

Amended by [GN No. 124 of 2006]

82. Entry of merchandise, newspapers and magazines.

No entry shall be required for-

- (a) bona fide passengers' baggage;
- (b) parcels or packets and bona fide trade samples, not being merchandise for sale, received by post.

- (2) Merchandise intended for sale and arriving or leaving by ship or aircraft in a passenger's baggage shall be specifically declared as cargo on the appropriate bill of entry.

- (3) Repealed by [GN No. 124 of 2006]

- (4) Notwithstanding paragraph (2) newspapers and magazines intended for sale and imported by air may be entered in such manner as may be specified by the Comptroller.

Amended by [GN No. 124 of 2006]

83. Part clearance of baggage.

A passenger may be allowed to pay duty, excise duty and taxes on a portion only of the dutiable goods in his baggage, provided that any goods not cleared shall be left in the Customs warehouse where they shall be liable, apart from any duty, excise duty and taxes payable, to, prescribed rent if they are not removed within three days.

Amended by [GN No. 124 of 2006]

84. Unaccompanied baggage.

Baggage arriving in Mauritius Unaccompanied by the passenger, and not manifested, but covered by his declaration of the contents of the packages may, for purpose of examination, be dealt with in the same manner as baggage accompanying a passenger.

85. Entrance and exit for vehicles in Customs area.

Unless otherwise authorised by an officer, all vehicles and pedestrians entering or leaving the customs area shall comply with such instructions as the Comptroller may give by notice displayed on a notice board at the gate of the customs area.

86. No parking in Customs area.

No vehicle shall ply for hire within the customs area.

After taking up or setting down passengers or loading or unloading goods, as the case may be, every vehicle shall immediately proceed outside the customs area.

No vehicle shall be parked in the customs area.

87. Removal of goods.

Any goods removed from customs area shall be accompanied by such documents as may be required by the Comptroller and such documents shall be handed over to the officer at the exit gate.

88. Goods on quay at owner's risk.

- (1) No liability shall be incurred by the customs for any loss of or damage to any goods left on any quay.
- (2) Goods, other than goods in a container under Customs seal, landed or brought to the quay for shipment may be watched by any officer outside normal working days and hours at the expense of the owner of the goods.

Amended by [GN No. 124 of 2006]

89. Fire or naked lights prohibited.

- (1) No fire or naked light shall be lit on any quay or any covered place occupied by goods under customs control.
- (2) No person shall smoke in any shed or covered place occupied by goods under customs control.

90. Deferred Duty and Tax Scheme

- (1) Any person who intends to operate a shop under the Deferred Duty and Tax Scheme shall make an application to the Director-General in such form and manner as the Director-General may determine.
- (2) No person shall operate a shop under the Deferred Duty and Tax Scheme unless -

(a) his premises have been approved as such by the Director-General;

(b) he is registered as a registered person under the Value Added Tax Act; and

(c) he displays in a conspicuous place at the shop a logogram in the form approved by the Director-General.

(3) Any goods intended for sale at the shop shall be entered for export and shall be accompanied by the relevant warehousing import and export entries.

(4) Every operator of a shop shall -

(a) subscribe such bond as the Director-General may consider sufficient to cover all his transactions from the time the goods are imported or removed from bond until they are sold for export or accounted for;

(b) keep a full and true record, whether electronically or otherwise, of all transactions relating to the shop; and (c) sell goods mainly to visitors.

(5) A receipt with such copies and in such form as may be approved by the Director-General shall be delivered to every passenger purchasing goods at a shop.

(6) Where an operator sells goods to a visitor, he may sell the goods free of duty, excise duty and taxes provided that the goods are transferred to the port or airport to be placed in the custody of an approved person for delivery, under Customs control, to the visitor at the time of his departure.

- (7) Where the goods are delivered to a visitor otherwise than in the manner specified in paragraph (6) -
- (a) the visitor shall, at the time the goods are purchased, pay to the operator the value of the goods together with the duty, excise duty and taxes payable on the goods;
 - (b) the visitor, at the time of his departure and on presentation to the proper officer, of the goods, his passport or other travel documents and the receipt showing the amount paid, may claim a refund of any duty, excise duty and taxes paid on those goods; and
 - (c) the approved person acting on behalf of the Director-General shall, subject to paragraph (8), refund to the visitor any duty, excise duty and taxes paid on the goods after deducting therefrom the administrative charges specified in the Sixth Schedule.
- (8) No refund of duty, excise duty and taxes shall be made by the approved person where the amount otherwise refundable before deduction of administrative charges is less than 200 rupees in the aggregate in respect of purchases made in one shop.
- +
- (9) Where goods transferred in the manner specified in paragraph (6) have remained unclaimed by the visitor for a period exceeding 8 days from the date of his departure, the approved person shall hand over those goods to the proper officer.

(10) Every operator, shall, not later than 20 days after the end of every month, submit to the Director-General, in respect of that month, a return in a form approved by the Director-General, either electronically or otherwise authorised by the Director-General -

(a) specifying the receipts and deliveries of each type of goods and the balance remaining on the last day of the month, and the amount of duty, excise duty and taxes payable at time of sale; and

(b) at the same time pay to the Director-General, the amount of the duty, excise duty and taxes payable for that month.

(11) The operator shall -

(a) in respect of every period of 12 months, carry out, not later than one month after the end of that period, a physical stocktaking of all goods in his shop;

(b) submit to the Director-General, not later than one month after the end of the month in which the stocktaking was carried out, a statement of that stock duly certified by a qualified auditor; and

(c) where the quantity of any goods in the statement of stock specified in subparagraph (b) is less than the quantity specified in the return under paragraph (10)(a) for the corresponding month and without prejudice to any action the Director-General may take under the customs laws, pay, at the same

time, the amount of duty, excise duty and taxes on the deficiency.

(12) (a) The Director-General may, at any time, cause a physical stocktaking of the goods in a shop to be carried out by the operator at the operator's expense.

(b) Where a stocktaking under subparagraph (a) shows a deficiency, the operator shall, without prejudice to any action the Director-General may take under the customs laws, immediately pay the duty, excise duty and taxes in respect of the deficiency.

(13) Where a person operating a duty free shop at a place other than at the port or airport has elected to operate under the Deferred Duty and Tax Scheme pursuant to section 168(2) of the Act, he shall as from 1 October 2006 be governed by the provisions of this regulation.

(14) In this regulation -

"approved person" means the person approved by the Minister;

"mainly", in relation to paragraph (4)(c), means 80 per cent or such other percentage as may be approved by the Director-General of the annual turnover of the operator representing sales to visitors;

"operator" means a person operating a shop under the Deferred Duty and Tax Scheme;

"qualified auditor" has the same meaning as in the Companies Act 2001;

"shop" means a shop approved under the Deferred Duty and Tax Scheme.

Amended by [GN No. 118 of 1989]; [GN No. 44 of 1995]; [GN No. 168 of 1997]; [GN No. 95 of 1999]; [GN No. 114 of 2000]; [GN No. 124 of 2006]

90A. Duty free shop

- (1) Any goods intended for sale at a duty free shop shall be entered for export and shall be accompanied by the relevant warehousing import and export entries.
- (2) Every operator of a duty free shop shall sell goods free of duty, excise duty and taxes to incoming or outgoing passengers only.
- (3) The provisions of regulation 90(4)(a) and (b), (10), (11), (12) and (14) shall apply to a duty free shop with such modifications, adaptations and exceptions as may be necessary to bring them in conformity with this regulation.

Added by [GN No. 124 of 2006]

91. Issue of certificates of landing etc.

Certificates relating to goods which are or have been under customs control may be given by the Comptroller at his discretion to any interested person on payment of the stamp duties prescribed in any enactment and of such fees as the Comptroller may impose for any extra work involved.

92. Forms to be endorsed by Mauritius Chamber of Commerce and Industry

- (1) Subject to paragraph (2), every form required under these regulations to be submitted to the Director-General shall be

endorsed by the Mauritius Chamber of Commerce and Industry.

- (2) Form No. 1 to Form No. 5, Form No. 11, Form No. 19, Form No. 22, Form No. 24, Form No. 30 and Form No. 32 shall be endorsed up to 30 November 2006.

Added by [GN No. 113 of 1989]; [GN No. 124 of 2006]

93. Form of security.

The security to customs which may be required under these regulations shall be in accordance with Form No. 29 of the First Schedule.

93A. Transitional provisions

- (1) For the purposes of section 168(1) of the Act -

- (a) the certified statement of materials shall, in respect of each consignment, indicate the date and the bill of entry number;
- (b) the export enterprise shall, not later than 15 October 2006, pass a bill of entry for home consumption in respect of the materials and at the same time submit a security acceptable to the Director-General to cover the duty, excise duty and taxes payable, if any, on the materials;
- (c) the pioneer status enterprise shall, not later than 15 October 2006, submit a security acceptable to the Director-General to cover the duty, excise duty and taxes payable, if any, on the materials.

- (2) Where the materials -

- (a) are used in the production by 31 January 2007, the security referred to in paragraph (1)(b) or (c) shall lapse; or
 - (b) are not wholly used in the production by 31 January 2007, the enterprise shall, not later than 7 February 2007, pay to the Director-General any duty, excise duty and taxes on the materials not used as at 31 January 2007.
- (3) Where any person operating a duty free shop at a place other than at the port or airport does not make an election under section 168(2) of the Act, he shall, as from 1 October 2006, continue to be exempted from payment of duty, excise duty and taxes on goods he imports and which are intended for sale in his duty free shop.
- (4) The provisions of regulation 90(3), (4)(a) and (b), (5), (6), (7), (8), (9), (10), (11), (12) and (14) shall apply to a duty free shop referred to in paragraph (3) with such modifications, adaptations and exceptions as may be necessary to bring them in conformity with this regulation.

Added by [GN No. 124 of 2006]

94. Penalty.

- (1) Any person, who contravenes any of these regulations shall commit an offence.
- (2) Any person who, commits. an offence for which no specific penalty is provided shall, on conviction, be liable to a fine not exceeding 100,000 rupees.
- (3) The Court, before which a person is convicted of an offence under paragraph (2), may, in addition to any penalty imposed, order the forfeiture of any goods which are the subject matter of the offence.

95. [Spent]

Made by the Minister on 14 February 1989.

Form No.1

FIRST SCHEDULE

FOR OFFICIAL USE ONLY

MAURITIUS CUSTOMS

No.

REQUEST

For Extra Attendance of Officers of Customs and Excise

Place

Date.....

TO THE COMPTROLLER OF CUSTOMS,
PORT LOUIS.

I/We hereby apply for the extra attendance of officers of Customs and Excise at

(a).....on (b)

.....from

(c).....to

(d).....for

(e).....

.....

.....

.....

.....

.....

I/We undertake to pay the charges prescribed by law for such attendance.

Name and address of applicant/s

Signature.....

- (a) Insert place at which attendance is required.
- (b) Insert date on which attendance is required.
- (c) Insert time at which attendance is required.
- (d) Insert time at which attendance will cease.

(e) Insert nature of work to be performed stating name of ship, aircraft or factory as may be appropriate.

N.B.- This applications must be presented to the Proper Officer in sufficient time to allow the necessary arrangements to be made.

FOR OFFICIAL USE ONLY

To.....

The above request is approved.

Deposit of Rs.....
should be collected.

Date

.....

Comptroller...

.....

ACCOUNT

OF CHARGES TO BE RAISED IN RESPECT OF THE ABOVE REQUEST

For the attendance of Officers:-

Date	From	To	No. of hour(s)	Rate per hour Rs
.....
.....
.....
.....
.....
.....

For the transport of Officers:-

Date	Particulars
.....
.....
.....
TOTAL	

I certify that the above account is correct and that the charges are raised in accordance with the Customs Regulations.

Date.....

Head of Section.....

FOR OFFICIAL USE ONLY

Record of attendance of Officers employed in accordance with the request

Name	Rank	Nature of Work	HOURS WORKED		No. of hour(s)	Rate per hour	Amount	
			A.M. From To	P.M. From To			Rs	cs
N.B.- Attendance on Sundays and Public Holidays to be inserted in Red ink.								
TOTAL...								

Certified correct.

Date.....

Head of Section.....

Form No.2

MAURITIUS CUSTOMS

SHIP'S REPORT INWARDS AND MANIFEST

Rotation No. and Year.....

Name and Address of Agent..... Official
 Number.....

Name and Address of owners Number and date of Registry

Date and time of
 arrival.....

Name of Ship	Registered Tonnage (Net)	Nationality and Port of Registry	No. of Crew		Master's Name and Nationality	Port(s) from whence arrived (In order of loading)
			Mauritian	Foreign		

CARGO

Where and by whom laden	Marks and Nos. of Packages	Quantity and contents of every package on board as far as known to the Master		Consignee
		Quantity	Description	

Number of passengers

I declare that this report contains a true account of the particulars of the ship and the loading of the cargo, with the marks, numbers, quantity and consignment of all goods in the said ship to the best of my knowledge, and that bulk has not been broken nor any goods delivered out of the ship since departure from.....

I further declare that the ship carries no goods for which bills of lading have not been issued except such as shown on the declaration of stores or the declaration of parcels.

Declared before me this.....day
of.....19.....
.....Master
.....Comptroller

Form No. 2A

MAURITIUS CUSTOMS
AIRCRAFT'S REPORT
(OUTWARD/INWARD)

Owner or Operator.....

Marks of Nationality and Registration.....Flight No. . . . Date . . .

Departure from

Arrival at.

(Place and Country)

(Place and Country)

FLIGHT ROUTINE		
("PLACE" COLUMN ALWAYS TO LIST ORIGIN, EVERY EN-ROUTE STOP & DESTINATION)		
Place	1) Total Number of Crew	2) Number of Passengers on this Stage
.....	DEPARTURE PLACE:
.....	Embarking.....
.....	Through on same flight.....
.....	<u>ARRIVAL PLACE:</u>
.....	Disembarking.....

.....	Through on same flight.....
.....		
<p>DECLARATION OF HEALTH</p> <p>Persons on board known to be suffering from illness other than airsickness of the effects of accident, as well as those cases of illness disembarked during the flight.....</p> <p>.....</p> <p>Any other conditions on board which may lead to the spread of disease.....</p> <p>.....</p> <p>Details of each disinfecting or sanitary treatment (place, date, time, method) during the flight. If no disinfecting has been carried out during the flight give details of most recent disinfecting.....</p> <p>.....</p> <p>SGD. IF REQUIRED.....</p> <p style="text-align: right;">Crew Member concerned</p>		<p style="text-align: center;">FOR OFFIC ONL</p>

N.B.-Size of entire document not more than 22 cm x 36 cm (approx 8 1/2 x 14") outside.
I declare that all statements and particulars contained in this Report and in any supplementary forms required to be presented with this Report are complete, exact and true to the best of my knowledge and that all through passengers will continue/ have continued on the flight.

SIGNATURE.....
Authorised Agent or Master

Form No.3

MAURITIUS CUSTOMS

Parcels List

Name of Ship.....from

Rotation No. and Date.....

List of Mail, addressed packages imported into Mauritius and not enumerated on the Ship's Report inward

Marks and Consignee's name and address	Description of goods	How disposed of (for official use)

I certify that the foregoing list contains particulars of all the small packages brought in my vessel and not borne on the Report Inward or List of Stores.

Date.....19

Master

Signature of Proper Officer.....

Date and time of receipt of form.....

...

Form No.4

MAURITIUS CUSTOMS
SHIP'S REPORT OUTWARDS AND MANIFEST

Rotation No. and Year

Name and Address of Agent.....Official Number.....

Name and Address of owners.....Number and date of Registry.....
 Date and time of departure.....

Name of Ship	Registered Tonnage (Net)	Nationality and Port of Registry	No. of Crew		Master's Name and Nationality	Port(s) for which goods are laden
			Mauritian	Foreign		
		TOTAL...				

CARGO

Name of Shipper	Marks and Nos. of Packages	Quantity and contents of every package on board as far as known to the Master		Port(s) at which cargo is to be discharged and name(s) of Consignee(s)
		Quantity	Description	

I declare that the above is a true account of all the goods laden on board my ship for the present voyage.

Declared before me this.....day of.....19.....

.....Master

.....Comptroller

MAURITIUS CUSTOMS

Certificate of Clearance

No.....of.....19.....

I hereby certify that the Aircraft or Ship
(a).....

Of (b)

master ©

has been duly entered and cleared for
(d).....

.....
.....
.....

Having on board (e).....

.....
.....

Date..... 19.....

.....

Comptroller of Customs

-
- _Note: (a) Vessel's or Aircraft's name and number.
 - (b) Insert country of Nationality, and Port of Registry.
 - (c) Master's name.
 - (d) Names of ports in order of intended arrival thereat.
 - (e) Insert nature of cargo, (i.e. General, Sugar, Ballast).

Forms 6-11- Repealed by [GN No. 124 of 2006]

Forms 12-16- Repealed by [GN No. 113 of 1989]

Form No. 17

CUSTOMS – MAURITIUS

Warrant for Operations in Bond

To the Comptroller of Customs

Notice is hereby given to (a).....the undermentioned (b).....

Date.....

(a) Insert “Ullage”, “Blend” etc. as required. (b) State Number and Description of Packaged Goods.

Warehouse Register and And Folio	Date of Warehousing	Landing Account (to be filled in by owner of the goods)		Re-examination by the Officer o	
		Marks and Nos.	Quantity and Description of goods	Marks and Nos.	Qua

Signature _____	Operation complete _____
Name in Block Letters _____	Officer of Customs _____
Capacity in which Acting _____	Name in Block Letters _____

N.B. This form shall be printed in red ink on white paper.

[The Constitution]

Form No. 18

MAURITIUS CUSTOMS

Warrant for delivery of Warehoused goods

To:

The Proprietor or occupier at
 Bonded Warehouse

The following goods which were warehoused by
 may be removed by

Name of importing vessels	Report Number and Date	Marks and Numbers of packages	Quantity, description of goods

Duty having been paid Bill of Entry No.....of.....

Export Entry No.....of.....having been passed

Sufferance for removal No.....of.....having been passed

Requisition to ship as stores No.....of.....having been passed

.....

Comptroller of Customs

Date.....19.....

Name of Officer in charge of delivery.....

N.B. – This form shall be printed in red ink.

Form No. 19

MAURITIUS CUSTOMS

Requisition to ship stores under Bond

To the Comptroller

Sir, I request permission to ship, as stores under bond, on board.....
for.....the undermentioned goods, which I certify are bona fide intended for the use of the
aircraft or ship.

Bonded Warehouse	Name of importing aircraft or ship and Report number and Date	When and by whom Warehoused	Quantity and Description of the goods

.....Master

No.....

Permission granted this.....day of.....19.....

.....

Comptroller of Customs

Note: This form shall be printed in red ink and must be of a size 13½” x 8½”.

FORMS 20-21
Repealed by [GN No. 113 of 1989]

Form No. 22

MAURITIUS CUSTOMS

Rotation Number and Date.....

Account of goods carried coastwise (outward/inward)

Name of Ship	Registered Tonnage (Net)	Nationality and Port of Registry	No. of Crew		Master's Name and Nationality	Port(s) from Discharge/loading
			Mauritian	Foreign		

CARGO

Name of Shipper	Marks and numbers of packages	Number and description of packages and their contents	Name of Consignee if known

Number of Passengers.....

I declare the above to be a true account of the cargo carried in my ship.

Date Master

Declared before me
Comptroller of Customs

Date.....

* For official use only

N.B: Goods liable to export duty must be entered first.

N.B: This form shall be printed in black ink on white paper and must be of a size 18" x 9".

Form 23 – Repealed by [GN No. 124 of 2006]

Form No. 24

MAURITIUS CUSTOMS

List of Unconsumed Stores and of all Dutiable Articles owned by the Master, Officers
and members of the crew
.....Master.....from.....

Instructions to Masters

1. This list must be completed in readiness to be handed to the Customs Officer who first visits the ship.

It must be signed by every member of the crew including the master and officers. Each man must state opposite his signature the quantity of dutiable articles in his possession. If he has nothing he must state "nil" or "nothing".

2. The master and officers who remain on a ship during her stay in Mauritius are allowed to retain in their possession 8 days supply of tobacco based on the scale laid down in para. 4 and 4 days supply of the other goods mentioned therein.

Other members of the crew are entitled to retain 8 days supply of tobacco and 4 days supply of spirits or wine.

3. When the quantity privately owned does not exceed the supplies specified in para.2, the goods need not be produced, but they must be enumerated on this list. When the quantity exceeds that specified, the whole must be produced to the Customs Officer who shall place the excess under seal or release it from charge on payment of the duty. Issues may be made to an individual from any dutiable goods belonging to him that have been placed under seal, or from the surplus stores of the ship.
4. Quantities for consumption on board will be issued by the proper Officer of Customs from the goods placed under seal, at the prescribed rates when required by the owner.
5. Any dutiable articles, the property of any member of the crew, found in the ship and not enumerated on this list will be liable to forfeiture and the owner thereof to prosecution. Any unconsumed sealable ship's stores not included in this list will also be liable to forfeiture and the omission from the list renders the master liable to a penalty.
6. Tobacco, cigars, cigarettes, spirits or wines, ales or beer left out as stores at the first rummage or afterwards issued will be given individually to each person entitled thereto, and will not be handed out in bulk quantity for subsequent distribution by the master, steward or other person.
7. The master may break the customs seal as soon as a ship has passed beyond the limits of the Harbour of Port Louis on her way to her next port of call provided always that all communication with the shore has ceased.

Penalty

Any master or member of the crew failing to make a full disclosure of any dutiable goods in this possession shall be liable to a penalty as prescribed by law in force and the goods shall be liable to forfeiture.



MAURITIUS CUSTOMS

Bond for the warehousing of goods

KNOW ALL MEN BY THESE PRESENTS THAT WE

PRINCIPAL.....

SURETY.....

SURETY.....

ARE HELD AND FIRMLY BOUND UNTO THE GOVERNMENT OF MAURITIUS in the sums of Rs (in words).....of lawful money of Mauritius, to be paid to the Government of Mauritius, to which payment well and truly to be made, we bind ourselves, and each of us, jointly and severally, our Heirs, Executors and Administrators and everyone of them, firmly by these presents.

WHEREAS the above Bounden has engaged to receive into his warehouse situated at.....any goods which shall be legally imported, the duties in respect whereof have not been paid.

Now the conditions of this obligation is such, that if all the goods so deposited in such warehouse, situate as aforesaid, shall be preserved in, and shall not be delivered from the said warehouse except upon due entry and payment of import duty, or upon due entry for exportation, and upon a warrant for the delivery thereof issued by the Comptroller, then the obligation to be void: otherwise to be and remain in full force and virtue.

Dated this.....day of.....in the year

Principal*.....

Surety*.....

Surety*.....

* Good for the sum of

MAURITIUS CUSTOMS

Bond for the exportation of goods

KNOW ALL MEN BY THESE PRESENTS THAT WE

PRINCIPAL.....

SURETY.....

SURETY.....

ARE HELD AND FIRMLY BOUND UNTO THE GOVERNMENT OF MAURITIUS in the sum of Rs (in words) (1).....of lawful money of Mauritius, to be paid to the Government of Mauritius, to which payment well and truly to be made, we bind ourselves, and each of us, jointly and severally, our Heirs, Executors and Administrators and everyone of them, firmly by these presents.

Dated.....this day.....of in the year.....

WHEREAS the above Bounden (2) has given notice of his intention to export to (3).....in the air-craft or on the ship.....Rotation No.....of.....which said goods are now deposited in (4).....Warehouse(s) situate at.....Mauritius, under the provisions of the Customs ActL1988.

Now the condition of this obligation is such that if the said goods and every part thereof shall be duly shipped, and shall be exported to and landed at (3).....as aforesaid, or if the above bounden shall account for the said goods, to the satisfaction of the Comptroller or other officer of Customs at the Port of.....Mauritius, then this obligation to be void, otherwise to be and remain in full force and virtue.

Principal *.....

Surety *.....

Surety *.....

Signed

.....

Comptroller

(Bond to be given by the Exporter of goods)

- * Good for the sum of
- Treble the amount of duty on the importation
- Person making the entry
- Place of destination
- Name of warehouse

Form No. 28

MAURITIUS CUSTOMS

No.....

Application for the transfer of containers

PART A

We request permission to remove the undermentioned containers from.....to
our premises situate at

.....

Manifest Report No.	Marks and Number of containers	Shippers

--	--	--

Date.....

Signature of applicant

Status

PART B

Request at A approved

Date.....

.....Office stamp

Signature of Proper Officer

.....
 Name

.....
 Rank

N.B.- Part A may only be signed by a person approved by the Comptroller. This form shall be printed in black ink on white paper and must be of size 13½” x 8½”.

Form No. 29

MAURITIUS CUSTOMS

Security to the Customs

Form of Security

By this security the subscribers are, pursuant to the Customs Act 1988, bound to the Mauritius Customs in the sum of.....(here insert amount to be paid in default of compliance with condition)- subject only to this condition that if - (here insert the condition of the security) - then this security shall be thereby discharged.

Dated this.....day
of.....19.....

Names and Description of Subscribers	Signatures of Subscribers	Signatures of Witnesses

Note – If liability is not intended to be joint and several and for the full amount here state what is intended as, for example, this “The liability of the subscribers is joint only”, or “the liability of (mentioning subscriber) is limited to (here state amount of limit of liability)”.

Form No. 30

MAURITIUS CUSTOMS

Request for exemption or refund of Duty

PART A

I/We.....intending to sell/having sold
the undermentioned goods
duty free to.....

- (a) request permission to remove them duty free; or
- (b) apply for the refund of duty paid thereon

Importing vessel or Bill of Entry No. and Date	Marks and Number of packages	Full description of goods	Amount of duty

- (a) the goods will be delivered after clearance from Customs; or
- (b) the goods have been delivered on.....
- (c) I/We undertake to return within 7 day the duplicate of this request with Part C below signed byon behalf of.....failing which I/We will pay the duty exempted and any fine that may be imposed by the Comptroller of Customs.

Date
Signature of Applicant
Status

PART B

Certificate from.....in order
Original of request placed in file.....at
folio.....

- (a) Refund allowed or
- (b) Delivery allowed duty free

Date.....
Office stamp
Name of officer
Sig of officer
Statu

PART C

I/We certify having received the items mentioned above on.....

Date.....

Office stamp

Signature

Sta

.....
Name

Note: This form shall be printed in black ink on white paper and must be of a size 13½” x 8½”.

Form No. 31

MAURITIUS CUSTOMS

Declaration by owner/master of pleasure boats

I.....the undersigned, owner/master of pleasure boat
named.....
arrived on.....to.....for the purpose
of.....

During the stay in Mauritius, the pleasure boat will be berthed
at.....

I undertake to notify the Comptroller of Customs
immediately of any change in the stay in Mauritius or
the purpose thereof, failing which I may be liable to
prosecution as provided under regulation 26 of the
Customs Regulations, 1988.

Date.....

Signature.....

Form No. 32

MAURITIUS CUSTOMS

Claim for drawback by exporter

PART I

I.....have exported goods as follows-

Goods.....

.....

Quantity.....

.....

FOB Value

Ship/Aircraft.....

Date of Export

Export Bill of Entry

No.....

and date.....

In the manufacture of the above goods, imported raw materials have been used as follows

—

Materials.....

.....

Quantity.....

.....

Value.....

.....

Imported

by.....

Import Bill of Entry No. and date.....

Import duty paid.....

Import

levy

paid.....

I hereby apply for the payment of drawback amounting to
Rs.....

I declare that the above particulars are correct.

Date.....

Exporter.....

.....

PART II

To Comptroller,

This is to certify that the quantities of raw materials claimed
to.....have been used in the
manufacture of the goods mentioned in Part I are reasonable.

.....

Director Mauritius Standards Bureau

Date.....

PART III

For Official Use Only

To Principal Finance Officer

Drawback claim processed and verified and all documents found correct. Drawback claim in
order, Payment approved.

Senior Customs Officer.....

Principal Customs Officer.....

MAURITIUS REVENUE AUTHORITY

CUSTOMS AND EXCISE DEPARTMENT

Regime C700	FORM NO. 33 IMPORTS FROM AGALEGA (481) / RODRIGUES (482) / ST BRANDON (483)*				FOR OFFICIAL USE ONLY Bill of Entry No.: Date:
Ship / Aircraft	Mode of	Report no./date	Entry Office	Importer Name:	

Name		T/port									
Nationality		Air 2		H Quarters	DECLARANT						
Mtian (480)		Sea 3		Q01	Name:						
Foreign (....)		Ap 4		Port	Declarant No.:						
		Sp 5	Place of shipment	PL02							
				Airport							
				AP03							
				P Post							
				PS04							
No. and kind of packages	Marks & Nos.	Item No.	HS Code	Description of goods	Net Weight (kg)	Suppl. Qty	Gross Weight (kg)	FOB Value (Rs.)	Freight (Rs.)	Insurance (Rs.)	C/F Value (Rs.)
		1									
		2									
		3									
		4									
		5									

I, do hereby declare that the particulars and statement in this Bill of Entry are true and complete.

Date:
acting:

Signature:

Capacity in which

MAURITIUS REVENUE AUTHORITY

CUSTOMS AND EXCISE DEPARTMENT

*DELETE WHERE NOT APPLICABLE

Regime	FORM NO. 34				FOR OFFICIAL USE ONLY	
R700	EXPORTS TO AGALEGA (481) / RODRIGUES (482) / ST BRANDON (483) *				Bill of Entry No.:	
Ship / Aircraft	Mode of	Report no./date	Exit Office *	EXPORTER Name:	Date:	

Name		T/port *							
Nationality *		Air 2		H Quarters	Address	DECLARANT			
Mtian (480)		Sea 3		HQ01	Identification	Name:			
Foreign (....)		Ap 4	Place of shipment	Port	No.:	Declarant No.:			
		Sp 5		PL02					
				Airport					
				AP03					
				P Post					
				PS04					
No. and kind of packages	Marks & Nos.	Item No.	HS Code	Description of goods	Net Weight (kg)	Suppl. Qty	Gross Weight (kg)	FOB Value (Rs.)	
		1							
		2							
		3							
		4							
		5							
		6							
		7							
		8							
		9							
		10							

I, do hereby declare that the particulars and statement in this Bill of Entry are true and complete.

Date:
acting:

Signature:

Capacity in which

MAURITIUS REVENUE AUTHORITY

CUSTOMS AND EXCISE DEPARTMENT

*DELETE WHERE NOT APPLICABLE

Regime	FORM NO. 35	FOR OFFICIAL USE ONLY
R700	RE-EXPORTS TO AGALEGA (481) / RODRIGUES (482) / ST	

BRANDON (483) *					Bill of Entry No.:			
Ship / Aircraft Name	Mode of T/port *	Report no./date	Exit Office *	EXPORTER Name:	Date:			
Nationality *	Air 2 Sea 3 Ap 4 Sp 5	Place of shipment	H Quarters HQ01 Port PL02 Airport AP03 P Post PS04	Address	DECLARANT			
Mtian (480)			Identification No:	Name:				
Foreign (....)				Declarant No.:				
No. and kind of packages	Marks & Nos.	Item No.	HS Code	Description of goods	Net Weight (kg)	Suppl. Qty	Gross Weight (kg)	FOB Value (Rs.)
		1						
		2						
		3						
		4						
		5						
		6						
		7						
		8						
		9						
		10						

I, do hereby declare that the particulars and statement in this Bill of Entry are true and complete.

Date:
acting:

Signature:

Capacity in which



For Agent's use

I undertake to pay the full amount of Customs duty, excise duty and taxes, if any, on the goods plus any penalty that may be imposed by the Director of Customs in case the goods are not re-shipped within the time prescribed.

Signature:.....

Date:.....

Name:..... ID

NO:.....

For Customs use only

Approved and delivered on

Signature:.....

Equipment/Spare Parts/Tools returned on

Signature

Name:.....

ID NO.:.....

Added by [GN No. 124 of 2006]

SECOND SCHEDULE
(regulation 5(b))

STANDARD DRAWBACK RATES

PERCENTAGE OF F.O.B. EXPORT VALUE TO BE REFUNDED AS DRAWBACK OF
IMPORT DUTY AND IMPORT LEVY

Product Manufactured and exported	Customs Duty	Import Levy
Varnish	1.5%	5%
... ..	1 %	5%
Resins	4.5%	
... ..	2%	6.5%
Detergents	6%	8%
... ..	2%	5%
Plastic Wares, Pipes and Fittings		
... ..		
Mosquito Killer Mats		
... ..		
Aluminium Utensils		
... ..		

THIRD SCHEDULE

(regulation 2)

SIR SEEWOSAGUR RAMGOOLAM AIRPORT

The Plaisance Airport Ground extends in a N.W. - S.E. direction over an average length of 3,4Km and an average width of 0,8Km the limits of which are as follows:-

North

Starting from a point North East of the emergency exit at coordinates (1014677.OE, 975099.ON) along a fence in an easterly direction to coordinates (1014885.OE, 975130.ON), thence in a South Easterly direction along the same fence on a straight line of an approximate length of 2,9Km parallel to the runway to coordinates (1017461.OE, 973812.ON); thence to a point at coordinates (1017705.5E, 973524.ON).

East

From coordinates (1017705.5E, 973524.ON) along a fence towards the South South West to coordinates (1017686.OE, 973485.ON) stretching westward to coordinates (1017308.OE, 973517.ON), thence in a north westerly direction to coordinates (1017230.OE, 973554.ON),

thence stretching southwards and thence in a westerly direction along the said fence on a line broken at the following coordinates: (1017262.5E, 973283.ON), (1017252.5E, 973213.ON), (1017212.OE, 973159.ON), (1017152.OE, 973125.ON) to coordinates (1016820.5E, 973044.ON).

South

From a point South West of the NDB building at coordinates (1016820.5E, 973044.ON) along a fence in a northerly direction to coordinates (1016763.5E, 973274.5N); thence towards the South West along the said fence on a line broken at coordinates (1016477.5E, 973150.ON) and coordinates (1016233.E, 97309ON) to coordinates (1016221E, 973097N), thence in a northerly direction to coordinates (1016085.5E, 973610.ON) from where, still along the said fence, in a West North Westerly direction up to a gate south of the ancient control tower, on a line broken at the following coordinates (1015836.5E, 973676.ON), (1015783.5E, 973672.ON), (1015737.OE, 973679.ON), (1015668.5E, 973718.ON), to coordinates (1015420.OE, 973783.ON).

From coordinates (1015420.OE, 973783.ON) along an imaginary line to a triangulation station, coordinates (1015208.5E, 973936.ON) on the new roundabout, then in a Northerly direction to coordinates (1015216.7E, 973983.4N), thence in a West North Westerly direction along a fence n a line broken at coordinates (1015003.6E, 974092.ON), (1015004.6E, 974095.9N), (1014949.OE, 974130.ON), (1014911.9E, 974119.8N), (1014887.1E, 974121.3N), (1014842.8E, 974143.ON), (1014743.2E, 974171.ON) to coordinates (1014743.3E, 974172.ON).

West

From a point South West of the catering unit at coordinates (1014743.3E, 974172.ON), in a northerly direction along a fence to coordinates (1014782.0E, 974313.5N), then in a North Easterly direction along a fence on a line broken at coordinates (1014835.5E; 974408.0N) and (1014832.0E, 974410.0N) to a point South of the ancient car park at coordinates (1014936.5E, 974565.0N), thence, in an Easterly direction along the said fence through coordinates (1014963.5E, 974552.5N), to the V.I.P. gate of the ancient terminal building at coordinates (1015058.0E, 974558.0NI. Then along the northern limit of the ancient terminal building to the entrance gate south of the Guard room at coordinates (1015134.5E, 974620.0N), from where it stretches in a westerly direction along a fence to coordinates (1014736.5E, 974830.5N), thence

towards the North North West to coordinates (1014636.5E, 975016.0N) and finally ends up in a North North Easterly direction to coordinates (1014677 .OE, 975099.0N), the starting point.

The limits of the Sir Seewoosagur Ramgoolam Airport are more fully shown bordered red on a plan deposited at the Ministry of Housing, lands and the Environment and dated the eighth day of November one thousand nine hundred and eighty eight.

BOARDING STATION

The customs boarding station for any aircraft entering Plaisance Airport is the place at the airport where the aircraft is parked.

FOURTH SCHEDULE (section 2)

PORT OF PORT LOUIS

LIMITS OF PORTS

The area extending from the shore and bounded seaward by straight lines from a concrete beacon, being monument number eight of the Port Security Area, near the shore at the Northern corner of Fort George to Channel Mooring Buoy (Red) (coordinates 994952 E, 1006117 N, thence to Channel Mooring Buoy (Blue) (coordinates (994862 E, 1005806 N); thence to ex-Barkly Island at the intersection of the shoreline with the sewerage pipe (coordinates 995108 E, 1004586 N).

OUTER PORT

The area extending seaward from the seaward boundary of the limits of (Inner) part to a line extending from a concrete beacon at Pointe aux Piments (coordinates 998261 E, 1012890 NI to the lighthouse at Belle Vue Phare.

BOARDING STATIONS

The customs boarding station for any vessel entering the port of Port Louis is the berth in the harbour where the vessel is to be moored. The boarding station for any vessel calling at, but not entering, the port is the anchorage outside the limits of the port.

LEGAL QUAYS

1. Caudan Bassin Quay comprises the area between the seaward side of the buildings belonging to the New Mauritius Dock Co. Ltd. and the sea on a developed length of 190.89 metres measured in a northerly direction along the waterfront from the iron gate at the southern end of the building.
2. New Mauritius Dock Quays start from the north-eastern end of the bridge over Pouce Stream, thence along the waterfront in a north-westerly direction past Barkly Point, round New Mauritius Dock Bassin to the limit of Blyth's Quay on a total developed length of 996.37 metres. The vacant spaces between the different stores and the space between the stores and the sea are comprised within the limits of the quays.
3. Blyth's Quay starts from the end of the New Mauritius Dock Quays to the wall near the Coaster's Shed, extends on a total developed length of 60.65 metres and comprises the vacant space between the sea and the buildings belonging to Messrs, Blyth Bros, and Co Ltd.
4. Coaster's Quay starts from the wall which is the end of Blyth's Quay, runs in a South easterly direction for 172.28 metres to the new Southern Entrance road (M 1). The Coasters' Shed which adjoins the quay forms part and is included in that quay.
5. Customs and Cerne Dock Quays comprise the whole of the area forming Customs Yard, Customs steps, the Granary Wharf and the whole of the Cerne Dock.
6. KGKK Quay starts from the wall which is the end of the Cerne Dock Quays and runs along the waterfront on a total developed length of 241.02 metres to the Trou Fanfaron Fishing Quay. The Trou Fanfaron Fishing Quay starts from the KGKK Quay to the Albion Dock Quay.

7. Albion Dock Quays start from the Trou Fanfaron Fishing Quay runs along the waterfront to the wall separating the Albion Dock premises from the Taylor Smith Dock on a developed length of 415.51 metres and comprise the vacant space between the sea and the seaward side of the various buildings belonging to the Albion Dock Co. Ltd.
8. La Glacière Quay is situated at the southern side of the property of Albion Dock Co. Ltd. and comprises the area enclosed between the sea and a line running at 15.24 metres parallel to it.
9. Any quay or wharf which is operated by or on behalf of the Authority.

EXAMINATION PLACES

The places for the examination of goods shall be the legal quays and any place other than a legal quay which may be approved by the Comptroller of Customs.

Amended by [GN No. 113 of 1989]

FIFTH SCHEDULE (Regulation 28(2))

Declaration of facts for the valuation of imported goods

PART I

TERMS OF TRADE UNDER WHICH THE GOODS SPECIFIED IN THE INVOICE ARE IMPORTED

I.....
(Importer/Buyer/Consignee or other person appointed by the Importer/buyer/
approved by the Comptroller) here declare

A is for used in the case of purchased goods, the importer/buyer, not being associated with the vendor. (Delete parts and terms inappropriate).

- A. (a) That the Importer/Buyer/Consignee named purchased the specified goods from the v therein for the amount declared in part II of th and that no further payment either direct or than the costs, charges and expenses declare 8 of Part II has been or will be m importer/buyer/consignee in respect of the goo
- (b) that the importer/buyer/consignee and the vendor are not associated in bu

another in any of the ways specified in Section 18 of the Customs Act 1962, or to give part of the proceeds of the subsequent resale, use or disposal of the goods to either directly or indirectly to the vendor or any person so associated with him.

It is for use in all other cases.
(Delete parts and terms inappropriate)

- B. (a) that the importer/buyer/consignee named in part II is :
 - (i) the broker/agent for the buyer/vendor/consignor
 - (ii) associated in business with the vendor for any reason.....
- (b) that the importer/consignee named in part II has purchased the goods declared in part II hereof and that no further payment either direct or indirect of the costs, charges and expenses declared under item 8 or part II has been made by the importer/buyer/consignee in respect of the goods.

Part II (c) may be deleted where part II (b) is completed and this further information is not required by the Customs.

- (c) that at the time of importation the goods:
 - (i) have been sold or resold to certain parties other than the importer and persons named on the invoices at the price shown therein.
 - (ii) Have not been sold to any party other than the importer but have been offered for sale in this country at the prices set out in price list, etc.

PART II

PARTICULARS RELATING TO THE IMPORTATION OF THE GOODS

Invoice.....

(Date, No. or other identifying particulars)

Net amount of the invoice

Contract of sale/letter containing the order.....

4. Importer/buyer/consignee..... (name)

Delete terms and parts inapplicable

5. Vendor/Consignor..... (name)

6. Terms of settlement:

- (a) payment of the amount shown above

In.....(Mauritian rupees)

In foreign currency, viz.....converted
at current rate of exchange at the fixed rate of.....
to.....(Mauritian
except as declared below such payment is not otherwise subject to
account of fluctuation in the rate of exchange or in
respect.....

(b) as follows (give particulars).....

7. Terms of delivery (ex-factory, fob, cif, free house, etc.).....

8. Cost, charges and expenses incidental to the sale, forwarding and d
goods, payable in addition to the amount declared under item 2:

Insert "None" if all are
deleted.

Commission of.....per cent (or other remuneration) payable to.....

Royalty:

Duties and taxes applicable outside the country of importation:

Packing:

Carriage to port or place of shipment:

Loading charges:

Freight or transport charges from port or place of shipment:

Insurance:

Other cost, charges or expenses viz.....

The amount declared under item 2 is.....of Customs duties and taxes applica
in the country or importation.

Delete as necessary.

1.(Importer/buyer/consignee or other person
by the Importer/buyer/consignee and approved by the Comptroller) hereby de
the particulars given in Part I and II are correct and that I am aware that any i
this declaration is punishable as an offence.

Date.....Signature.....

Amended by [GN No. 113 of 1989]

SIXTH SCHEDULE
(regulation 90(12)(C))

Administrative charges 150 rupees for every refund

Amended by [GN No. 44 of 1995]; [GN No. 36 of 1999]; [GN No. 228 of 2006]

SEVENTH SCHEDULE
(regulation 7 and 8)

On any weekday 200 rupees per hour

... ..

On any Sunday or public holiday 275 rupees per hour

... ..

Special attendance... .. 75 rupees per hour

... ..

Added by [GN No. 121 of 2003]

Related documents: