

Customs (Export to Pakistan) Regulations 2014

GN No. 35 of 2014

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THE CUSTOMS ACT

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

1. These regulations may be cited as the **Customs (Export to Pakistan) Regulations 2014**.
2. In these regulations —

“Act” means the Customs Act;

“Agreement” means the Preferential Trade Agreement between the Republic of Mauritius and the Islamic Republic of Pakistan signed on 30 July 2007;

“certificate” means the certificate of origin referred to in paragraph VI of Schedule A to Annex C to the Agreement and set out in the form specified in the First Schedule;

“Customs Management System” has the same meaning as in the Customs (Use of Computer) Regulations 1997;

“export” for the purposes of these regulations, means any product —

- (a) of which the HS Code is listed in the Second Schedule;
- (b) which is exported under the Agreement; and
- (c) which qualifies for a certificate;

“TradeNet user” has the same meaning as in the Customs (Use of Computer) Regulations 1997.

3. No person, other than the Director-General, shall print or cause to be printed the form of the certificate.

4. (1) No TradeNet user shall submit an application for a certificate otherwise than in the manner referred to in paragraph (2).

(2) Unless otherwise authorised by the Director-General, every TradeNet user shall, in respect of every export, as soon as the export is effected or ensured, submit to the Director-General the form of certificate duly filled in electronically through the TradeNet.

(3) The form of certificate referred to in paragraph (2) shall, in respect of every export, be accompanied by —

(a) a copy of the export invoice; and

(b) any other document, evidence or sample as may be required by the Director-General.

(4) The Director-General shall, on being satisfied that the exporter has complied with the provisions of paragraphs (2) and (3), approve the form of certificate and inform the exporter accordingly through the Customs Management System.

(5) The entries and particulars recorded in the TradeNet in respect of the form of certificate submitted by a TradeNet user and in the Customs Management System in respect of the certificate issued by the Director-General shall be presumed, unless evidence to the contrary is adduced, to be correct.

5. (1) No person other than the Director-General shall issue a certificate in respect of any export to Pakistan.

(2) The Director-General shall issue the original, the triplicate and the quadruplicate

copies of the certificate to the exporter and shall retain the duplicate copy.

6. A certificate may exceptionally be issued retrospectively after an export in accordance with the provisions laid down in paragraph VIII (b) of Schedule A to Annex C to the Agreement.

7. In the event of theft, loss or destruction of a certificate, the exporter may apply to the Director-General for a certified true copy and the Director-General shall issue the certified true copy in accordance with the provisions laid down in paragraph IX of Schedule A to the Agreement.

8. Any person who —

(a) for the purposes of the form of certificate referred to in regulation 4—

(i) submits a document that is false, not genuine, incorrect or misleading in any material particular; or

(ii) provides, in any document, any information that is false or misleading in any material particular;

(b) tampers with a certificate or causes a certificate to be tampered with; or

(c) prepares or presents a certificate that is not genuine,

shall commit an offence and shall, on conviction, be liable to a fine not exceeding 200,000 rupees and to imprisonment for a term not exceeding 5 years.

Made by the Minister on 3 March 2014

FIRST SCHEDULE

[Regulation 2]

CERTIFICATE OF ORIGIN (PAKISTAN-MAURITIUS)

1. Goods consigned from (Exporter's business name, address, country)			Reference No. MU 0000009 PAKISTAN-MAURITIUS PREFERENTIAL TRADE AGREEMENT PREFERENTIAL TARIFF CERTIFICATE OF ORIGIN <i>(Combined Declaration and Certificate)</i> FORM PMPTA Issued in _____ (Country) <i>See Notes Overleaf</i>		
2. Goods consigned to (Consignee's name, address, country)			4. For Official Use <input type="checkbox"/> Preferential Treatment Given Under Pakistan-Mauritius Preferential Trade Agreement Preferential Tariff <input type="checkbox"/> Preferential Treatment Not Given (Please state reason/s)		
3. Means of transport and route (as far as known) Departure date Vessel's name/Aircraft etc. Port of Discharge			Signature of Authorised Signatory of the Importing Country		
5. Item number	6. Marks and numbers on packages	7. Number and type of packages, description of goods (including quantity where appropriate and HS number of the importing country)	8. Origin criterion (see Notes overleaf)	9. Gross weight or other quantity and value (FOB)	10. Number and date of invoices
11. Declaration by the exporter The undersigned hereby declares that the above details and statement are correct; that all the goods were produced in (Country) _____ and that they comply with the origin requirements specified for these goods in the Pakistan-Mauritius Preferential Trade Area Preferential Tariff for the goods exported to (Importing Country) _____ Place and date, signature of authorised signatory			12. Certification It is hereby certified, on the basis of control carried out, that the declaration by the exporter is correct. Place and date, signature and stamp of certifying authority		

OVERLEAF NOTES

1. Countries which accept this form for the purpose of preferential treatment under the Pakistan-Mauritius Preferential Trade Area Preferential Tariff are MAURITIUS and PAKISTAN (hereinafter individually referred to as a Contracting Party).
2. CONDITIONS: The main conditions for admission to the preferential treatment under the Pakistan-Mauritius Preferential Trade Area Preferential Tariff are that goods sent to any party listed above:
 - (i) must fall within a description of products eligible for concessions in the country of destination;
 - (ii) must comply with the consignment conditions that the goods must be consigned directly from one Contracting Party to the other Contracting Party but transport that involves passing through one or more intermediate non-parties, is also accepted provided that any intermediate transit, transshipment or temporary storage arises only for geographic reasons or transportation requirements; and
 - (iii) must comply with the origin criteria given in the next paragraph.
3. ORIGIN CRITERIA: For exports to the above mentioned countries to be eligible for preferential treatment, the requirement is that either:
 - (i) The products wholly obtained in the exporting Contracting Party as defined in Rule 4(a) of the Pakistan-Mauritius Preferential Trade Area Rules of Origin.
 - (ii) A product shall, subject to provisions of Rule 6, be deemed to be originating if the total value of the materials, parts or produce originating from outside the territory of a Contracting Party does not exceed 65% of the FOB value of the product so produced or obtained provided that the final process of manufacturing is performed within the territory of the Contracting Party and the product has undergone sufficient processing.
 - (iii) In respect of a product which complies with the origin requirements provided in Rule 8 and is exported by any Contracting Party and which has used material, parts or products originating in the territory of the other Contracting Party, the value addition in the territory of the exporting Contracting Party shall not be less than 25 percent of the F.O.B value of the product under export subject to the condition that the aggregate value addition in the territories of the Contracting Parties is not less than 35 per cent of the F.O.B value of the product under export.
 - (iv) Products which satisfy the Product Specific Rules provided for in Schedule C of the Pakistan-Mauritius Preferential Trade Agreement Rules of Origin shall be considered as goods to which sufficient transformation has been carried out in a Party.

If the goods qualify under the above criteria, the exporter must indicate in Box 8 of this form the origin criteria on the basis of which he claims that his goods qualify for preferential treatment, in the manner shown in the following table:

Circumstances of production or manufacture in the first country named in Box 11 of this form	Insert in Box 8
(a) Products wholly produced in the country of exportation (see paragraph 3 (i) above)	"X"
(b) Products worked upon but not wholly produced in the exporting Party which were produced in conformity with the provisions of paragraph 3 (ii) above	Percentage of single country content, example 35%
(c) Products worked upon but not wholly produced in the exporting Party which were produced in conformity with the provisions of paragraph 3 (iii) above	Percentage of Pakistan-Mauritius PTA cumulative content, example 35%
(d) Products satisfied the Products Specific Rules	"Products Specific Rules"

4. EACH ARTICLE MUST QUALIFY: It should be noted that all the products in a consignment must qualify separately in their own right. This is of particular relevance when similar articles of different sizes or spare parts are sent.
5. DESCRIPTION OF PRODUCTS: The description of products must be sufficiently detailed to enable the products to be identified by the Customs Officers examining them. Name of manufacturer, any trade mark shall also be specified.
6. The Harmonised System number shall be that of the importing Party.
7. The term "Exporter" in Box 11 may include the manufacturer or the producer.
8. FOR OFFICIAL USE: The Customs Authority of the importing Party must indicate () in the relevant boxes in column 4 whether or not preferential treatment is accorded.

SECOND SCHEDULE

[Regulation 2]

HS Code	HS Code	HS Code	HS Code
6103.2200	6111.2000	6206.3020	1604.2010
6103.3200	6112.3900	6206.3030	1604.2020
6103.4200	6112.4100	6206.3040	1604.2090
6103.4900	6112.4900	6206.4000	1701.1100
6104.2200	6201.1900	6206.4010	1704.9010
6104.4210	6203.1100	6206.4020	1704.9090
6104.4900	6203.1910	6206.4030	1901.9010
6104.5200	6203.1990	6206.4040	1901.9020
6104.6200	6203.3100	6208.2100	1901.9090
6104.6300	6203.3200	6209.2010	1902.1100
6104.6900	6203.3300	6209.3000	1902.1910
6105.1000	6203.3900	6212.1000	1902.1920
6105.2000	6203.4200	603.1100	1902.1990
6105.9000	6203.4300	603.1200	1902.2000
6106.1000	6204.3200	603.1300	1902.3000
6106.2000	6204.6100	603.1400	2202.9000
6106.9000	6204.6200	603.1900	2301.2010
6108.3100	6204.6210	604.9100	2301.2090
6108.3900	6204.6220	804.3000	3401.1100
6108.9100	6204.6300	810.9090	3401.1900
6108.9900	6204.6310	902.3000	3401.2000
6109.1000	6204.6320	902.4000	3401.3000
6109.9090	6204.6900	902.4010	3402.1110
6110.1100	6205.2000	902.4020	3402.1190
6110.2000	6205.9090	902.4090	3402.1210
6110.3000	6206.3000	1504.2000	3402.1220
6110.9000	6206.3010	1604.1400	3402.1290

HS Code	HS Code	HS Code	HS Code
3402.1300	4818.4010	7204.2100	9503.0090
3402.1910	4818.4020	7204.2900	9505.9000
3402.1990	4818.4090	7204.3000	9603.3000
3402.2000	7204.1010	7602.0090	8419.1900
3402.9000	7204.1090	9503.0020	