

## **Customs (Amendment) Regulations 2017**

**GN No. 197 of 2017**

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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 (Amendment) Regulations 2017**.

2. In these regulations —

“principal regulations” means the Customs Regulations 1989.

3. Regulation 90 of the principal regulations is amended

(gp) in paragraph (4), by revoking subparagraph (c) and replacing it by the following subparagraph —

(c) sell goods mainly to —

- (i) visitors;
- (ii) departing citizens of Mauritius; and
- (ii) masters or crews of ships or aircrafts leaving for foreign ports or airports.

(gq) in paragraph (6) —

- (i) by deleting the word “visitor” wherever it appears and replacing it by the words “visitor or departing citizen of Mauritius”

(ii) by adding the following new subparagraph, the existing provision being lettered as subparagraph (a) —

(b) Subject to item E 10 of Part II to the First Schedule to the Customs Tariff Act and item 10 of Part 1A of the First Schedule to the Excise Act, duty, excise duty and taxes shall be payable on any goods delivered to a departing citizen of Mauritius under subparagraph (a) when such goods are imported by that citizen within 6 months of the date of his departure.

(gr) in paragraph (8), by deleting the words “in one shop”;

(gs) by revoking paragraph (9) and replacing it by the following paragraph —

(9) Where goods transferred in the manner specified in paragraphs (6) and (6A) have remained unclaimed for a period of 8 days from the date of departure, the approved person shall hand over the goods to the proper officer.

(e) in paragraph (14), by deleting the definition of “mainly” and replacing it by the following definition —

“mainly”, in relation to paragraph (4)(c), means 80 per cent, or such other percentage as the Director-General may approve, of the annual turnover of the operator representing sales to —

(a) visitors;

(b) departing citizens of Mauritius; and

(c) masters or crews of ships or aircrafts leaving for foreign ports or airports.

**4.** These regulations shall come into operation on 1 October 2017.

Made by the Minister on 15 September 2017.

