

# THE CUSTOMS TARIFF ACT 1969

**Act 59/1969**

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#### **1. Short title**

This Act may be cited as the Customs Tariff Act.

#### **2. Interpretation**

(1) In this Act-

“Minister” means the Minister to whom responsibility for the subject of finance is assigned;

“public contractor” means any person who has contracted or may contract with the Government of Mauritius for the supply of any goods at fixed prices.

“scheduled territory” **deleted by** [\[Act No. 14 of 2005\]](#)

(2) Any reference in this Act to the entry of goods shall be construed as meaning that a bill of entry has been made and passed in respect of the goods in accordance with sections 34 to 36 of the Customs Act 1988.

(3) All words and expressions in this Act shall have the same meanings as are assigned to them in the Customs Act 1988.

**Amended by** [\[Act No. 47 of 1988\]](#)

### **3. Customs duties**

- (1) Subject to the Customs Act 1988, and to any exemptions or rebates provided by or under this Act, there shall be raised, levied, collected and paid to the Director-General customs duty in respect of goods imported into or exported from Mauritius at the rates specified in the First Schedule.
- (2) For the purpose of levying customs duty under subsection (1), the rates of customs duties specified in Part 1 of the First Schedule shall apply to all imported goods.

**Amended by** [\[Act No. 25 of 1994\]](#); [\[Act No. 14 of 2005\]](#)

### **4. Variation of duty on certain goods**

The Minister may, by regulations -

- (a) **Deleted by** [\[Act No. 15 of 2006\]](#)
- (b) **Deleted by** [\[Act No. 15 of 2006\]](#)
- (c) impose on any goods, duties in addition to those specified in the First Schedule, where it is shown to his satisfaction that similar goods are being, will be or are capable of being produced or manufactured in Mauritius;
- (d) suspend the operation of any additional duties imposed on goods under paragraph (c) until such time as similar goods are produced or manufactured in Mauritius in such quantity as to meet the demand for those goods;
- (e) lift the suspension made under paragraph (d) at such time and under such conditions as he thinks fit;
- (f) where, in his opinion, the economic welfare of Mauritius so requires, fix tariff quotas under the terms of which rates of duty applicable to a specified quality of any goods shall be lower than those which apply to those goods under Part I of the First Schedule;
- (g) **Deleted by** [\[Act No. 15 of 2006\]](#)

**Amended by** [\[Act No. 25 of 1994\]](#); [\[Act No. 15 of 2006\]](#); [\[Act No. 26 of 2012\]](#)

### **5. When duty and taxes to be brought to account**

- (1) This section shall apply where any goods, on which the whole or part of –

- (a) the duty under Part II or Part IIA of the First Schedule has been exempted;
- (b) the excise duty under Part IA of the First Schedule to the Excise Act has been exempted; or
- (c) the taxes under the Ninth Schedule to the Value Added Tax Act or under any other enactment have been exempted,

and before the expiry of 3 years, in the case where the exemption is once every 3 years, or in any other case, before the expiry of 4 years from the date of the exemption –

- (i) the goods are sold or transferred;
- (ii) the goods are put to any use or applied to any object, other than that in respect of which the exemption was granted; or
- (iii) there has been a breach of any of the conditions attached to the exemption.

**Amended by** [\[Act No. 15 of 2006\]](#); [\[Act No. 18 of 2008\]](#); [\[Act No. 26 of](#)

[2012\]](#)

- (2) The importer of the goods or any person who intends to sell, transfer, use or apply the goods, other than in respect of which the exemption was granted, or any person who may acquire or come into possession of the goods as a result of the sale or transfer, use or application, shall forthwith notify the Director-General of the fact, with such particulars as the Director-General may require, and, subject to subsection (3), pay the duty, excise duty and taxes in accordance with subsection (2A).

**Amended by** [\[Act No. 15 of 2006\]](#); [\[Act No. 18 of 2008\]](#); [\[Act No. 26 of 2012\]](#)

(2A) (a) Where any goods are sold or transferred before the expiry of the 3-year period or 4-year period referred to in subsection (1) without breach of the notification referred to in subsection (2) or of any of the other conditions attached to the exemption, the duty, excise duty and taxes shall be computed proportionately by reference to any time remaining due out of the 3-year period or 4-year period, as the case may be.

(aa) Notwithstanding subsections (1), (2) and (2A)(a), in the case of a motor vehicle or motorcycle purchased by an officer, or a beneficiary, in accordance with his entitlement, and transferred to his succession on his death, no duty, excise duty and taxes shall be claimed provided that the motor vehicle or motorcycle is not sold, transferred or disposed of within the time remaining due out of the 3-year period or 4-year period, as the case may be.

(b) Subject to paragraph (a), where any goods to which subsection (1) applies –

- (i) are sold or transferred and there has been a breach of the notification referred to in subsection (2) or of any of the other conditions attached to the exemption; or
- (ii) put to any use or applied to any object, other than that in respect of which the exemption was granted,

the total amount of duty, excise duty and taxes which would have been payable, but for the exemption, shall become due and payable, together with a penalty not exceeding 50 per cent of the amount due and interest at the rate of 0.5 per cent per month or part of the month on the amount due from the time the goods have been exempted to the date of payment.

(c) The Director-General shall compute the amount payable in accordance with paragraph (a) or (b) and issue, by registered post, to the person liable to pay the amount, a notice showing how the amount has been arrived at and the date by which the amount should be paid.

(d) Where a person is dissatisfied with a notice under paragraph (c), the person may, within 28 days of the date of the notice, object to the notice in a form approved by the Director-General and send the form duly filled in to the Director-General by registered post.

(e) Where a person makes an objection under paragraph (d), he shall specify in the form the detailed grounds of the objection.

(f) Where it is proved to the satisfaction of the Director-General that, owing to illness or other reasonable cause, a person has been prevented from making an objection within the time limit specified in paragraph (d), the Director-General may consider the objection.

(fa) Where the Director-General refuses to consider an objection made after the time limit specified in paragraph (d), he shall, within 28 days of the date of receipt of the letter of objection, give notice of the refusal to the person.

(g) Any objection under this subsection shall be dealt with independently by an objection directorate set up by the Director-General for that purpose.

(h) The burden of proving that the notice of the Director-General is incorrect, or what the notice should be, shall lie on the person.

**Amended by [\[Act No. 26 of 2012\]](#)**

(2B) (a) The objection directorate referred to in subsection (2A)(g) shall consider an objection under subsection (2A)(d) or (f) and may –

- (i) review the notice;
- (ii) disallow or allow it in whole or in part; and
- (iii) where appropriate, amend the notice to conform with its determination.

(b) The Director-General shall, within 4 months of the date of receipt of the objection under subsection (2A)(d), give notice of the determination to the person and shall, at the same time, claim any duty, excise duty or taxes, penalty and interest which would have been payable.

(ba) Where the objection is not determined within 4 months under paragraph (b), it shall be considered to have been allowed by the Director-General.

(c) Where the person is aggrieved by a determination under paragraph (b), or a decision under subsection (2A)(fa), he may, within 28 days of the date of the determination or decision, as the case may be, lodge written representations with the Clerk to the Assessment Review Committee in accordance with section 19 of the Mauritius Revenue Authority Act.

(d) Where, in the notice of determination under paragraph (b), the amount of duty, excise duty or taxes, penalty and interest is claimed in that notice, such amount excluding penalty and interest shall, notwithstanding paragraph (c), be paid by the person not later than 28 days of the date of the notice.

**Amended by** [\[Act No. 26 of 2012\]](#); [\[Act No. 26 of 2013\]](#)

- (3) (a) Where any goods to which subsection (1) applies have been damaged or rendered unserviceable, the Director-General may, at the option of the person liable to duty or excise duty, proportionately assess the duty or excise duty or part thereof, and taxes which are payable, or require the goods to be destroyed.

**Amended by** [\[Act No. 15 of 2006\]](#)

- (b) Where the goods are destroyed under paragraph (a), and any waste or scrap is put to any use in Mauritius, the amount of duty or excise duty payable and taxes shall be assessed as if the goods had been imported in that state.

**Amended by** [\[Act No. 15 of 2006\]](#)

- (3A) Where the National Transport Authority revokes the licence of a taxi-owner driver who has benefited from an exemption of duty and excise duty in respect of his motorcar within a period of 4 years of its importation, in circumstances which would render the taxi-owner driver not eligible to the exemption, he shall pay the duty, excise duty and taxes which would have been payable but for the exemption.

**Amended by** [\[Act No. 18 of 2003\]](#); [\[Act No. 15 of 2006\]](#); [\[Act No. 26 of 2012\]](#)

- (3B) (a) Without prejudice to section 151 of the Customs Act and section 34 of the Excise Act, where duty, excise duty or taxes on any goods have been exempted and there has been a breach of any condition attached to the exemption, the Director-General may detain the goods and issue a notice showing how the amount has been arrived at and the date by which the amount should be paid.

- (b) Where goods are detained pursuant to paragraph (a), the Director-General shall –

- (i) where payment is effected within 28 days of the date of the notice under paragraph (a), release the goods referred to in subsection (2A)(b); or
- (ii) where payment is not effected within the time limit referred to in subparagraph (i), seize the goods.

**Amended by** [\[Act No. 26 of 2012\]](#); [\[Act No. 26 of 2013\]](#)

(4) Any person who fails to comply with subsection (1) shall commit an offence and shall, on conviction, be liable to a fine equivalent to three times the duty, excise duty and taxes underpaid on the goods or 50,000 rupees, whichever is the higher, and any goods which are the subject-matter of the offence shall be liable to forfeiture.

(5) The prosecution for an offence under any of the sections of this act specified in the Fourth Schedule to the Mauritius Revenue Authority Act 2004 shall take place, at the discretion of the Director of Public Prosecutions, before a Judge sitting without a jury or the Intermediate Court.

(6) (a) Where any motor vehicle or motor cycle imported by a returning citizen is not used by him by reason of his having to resettle overseas within the 4-year exemption period, as a result of being unable to settle in Mauritius or for any professional or other unexpected reason, the motor vehicle or motor cycle shall be taken, for the purposes of subsection (1)(ii), not to have been put to use other than that in respect of which the exemption was granted.

(b) Paragraph (a) shall apply to every returning citizen whose case has not been determined by the Director-General as at 1 January 2013.

**Amended by** [\[Act No. 25 of 1994\]](#); [\[Act No. 17 of 2003\]](#); [\[Act No. 18 of 2003\]](#); [\[Act No. 33 of 2004\]](#); [\[Act No. 15 of 2006\]](#); [\[Act No. 26 of 2012\]](#); [\[Act No. 26 of 2013\]](#); [\[Act No. 9 of 2015\]](#); [\[Act No. 18 of 2016\]](#)

**6. Repealed by** [\[Act No. 47 of 1988\]](#)

**7. Rate of exchange for ad valorem duties**

For the purpose of levying the ad valorem duty on imported goods, the rate of exchange with regard to the value of the goods, if that value is expressed in a

currency other than that of the legal currency of Mauritius, shall be determined by the Director-General by notice published in the Gazette.

**Amended by** [\[Act No. 15 of 2006\]](#)

**8. Where alternative duties prescribed**

Where an ad valorem duty and an alternative specific duty are prescribed in respect of any item appearing in the First Schedule, the higher of the duties so prescribed shall be levied.

**9. Repealed by** [\[Act No. 15 of 2006\]](#)

**Amended by** [\[Act No. 25 of 1994\]](#)

**10. Classification of goods**

For the purpose of levying customs duties under this Act, goods shall be classified in such manner as the Minister may prescribe.

**Amended by** [\[Act No. 25 of 1994\]](#)

**11. Regulations**

- (1) The Minister may make such regulations as he thinks fit for the purposes of this Act.
- (2) The Minister may, in particular, make regulations -
  - (a) for the proof to be required that any goods imported in Mauritius are entitled to admission at a preferential rate of customs duty and for prescribing the forms to be used in relation to goods admitted at that rate;
  - (b) for the grant of a drawback or exemption of the whole or part of any duty paid or payable in respect of materials used in the manufacture or processing of goods within Mauritius when such goods are exported from Mauritius in the ordinary course of trade except -
    - (i) goods which were originally sold for consumption within Mauritius;
    - (ii) goods which were exported from Mauritius more than 2 years after the date on which the duty on the materials used in the manufacture or processing thereof were paid;
  - (c) for a rebate or refund of the whole or part of the duty on any raw or semi-manufactured materials or other industrial requisites for the use in the manufacture, processing or refining of any goods within Mauritius.



- (3) Regulations made under subsection (1) may provide that any person who contravenes them shall commit an offence and shall, on conviction, be liable to a fine not exceeding 10,000 rupees and that the goods, if any, forming the subject-matter of the offence may be forfeited.

**Amended by** [\[Act No. 26 of 2012\]](#)

## **12. Saving clause**

- (1) Nothing contained in this Act shall in any way affect the operation of –
  - (a) the Sugar Industry Development Funds Act;
  - (b) section 16 of the Mauritius Sugar industry Research Institute Act;
  - (c) section 42 of the Cane Planters and Millers Arbitration and Control Board Act.
- (2) Any remission of duty granted under section 4 shall lapse on 1 October 2006.

**Added by** [\[Act No. 15 of 2006\]](#)

## **13. Repealed by** [\[Act No. 36 of 1988\]](#)

### **13A. Extension of Act**

Where in any enactment made before or after October 1983 it is provided that notwithstanding any other enactment a statutory corporation shall be exempt from payment of any duty, that provision shall not be construed as an exemption from the payment of customs duty leviable under this Act.

**Amended by** [\[Act No. 35 of 1983\]](#); [\[Act No. 25 of 1994\]](#)

## **14. Exemption from duty**

- (1) The goods specified in Part 11 of the First Schedule shall, on the fulfilment and any conditions laid down, including the production of certificates, under the terms of a particular exemption, be exempted from the payment of customs duties.
- (2) The goods described in Part 11A of the First Schedule shall, on fulfilment of any conditions laid down under the terms of exemption, subject to the payment of customs duty to the extent specified in respect of such goods.
- (3) **Repealed by** [\[Act No. 15 of 2006\]](#)

**Amended by** [\[Act No. 35 of 1983\]](#); [\[Act No. 25 of 1994\]](#); [\[Act No. 15 of 2006\]](#)

## 15. Amendment of Schedules

The Minister may, by regulations, amend the Schedules.

[\[Reprint No. 3 of 1983\]](#); Amended by [\[Act No. 8 of 1984\]](#)

### FIRST SCHEDULE-SECOND SCHEDULE

These Schedules have not been reproduced as they are subject to frequent changes and are likely to be substantially out of date by the time of publication of this volume.

- (1) The First Schedule was as printed in the Schedule of the Customs Tariff (Classification of Goods) Regulations 1988 [\[GN No. 8 of 1988\]](#) and is now as set out in the First Schedule to Act 25 of 1994 which came into force on 27 July 1994.

**Amended by** [\[GN No. 137 of 1994\]](#); [\[GN No. 171 of 1994\]](#); [\[GN No. 55 of 1995\]](#); [\[GN No. 99 of 1995\]](#); [\[GN No. 189 of 1995\]](#); [\[GN No. 132 of 1996\]](#); [\[GN No. 10 of 1997\]](#); [\[GN No. 28 of 1997\]](#); [\[GN No. 55 of 1997\]](#); [\[GN No. 62 of 1997\]](#); [\[GN No. 137 of 1997\]](#); [\[GN No. 169 of 1997\]](#); [\[GN No. 67 of 1998\]](#); **[GN No. 147 of 1998]**; [\[GN No. 171 of 1998\]](#); [\[GN No. 22 of 1999\]](#); [\[GN No. 65 of 1999\]](#); [\[GN No. 83 of 1999\]](#); [\[GN No. 56 of 2000\]](#); [\[GN No. 80 of 2000\]](#); [\[GN No. 56 of 2001\]](#); [\[Act No. 23 of 2001\]](#); [\[Act No. 20 of 2002\]](#); [\[GN No. 77 of 2002\]](#); [\[GN No. 10 of 2003\]](#); [\[GN No. 23 of 2003\]](#); [\[GN No. 74 of 2003\]](#); [\[GN No. 99 of 2003\]](#); [\[GN No. 105 of 2003\]](#); [\[GN No. 189 of 2003\]](#); [\[GN No. 2 of 2004\]](#); [\[GN No. 77 of 2004\]](#); [\[GN No. 87 of 2004\]](#); [\[GN No. 112 of 2005\]](#); [\[GN No. 158 of 2005\]](#); [\[GN No. 58 of 2006\]](#); [\[GN No. 111 of 2006\]](#); [\[GN No. 210 of 2006\]](#); [\[GN No. 251 of 2006\]](#); [\[GN No. 25 of 2007\]](#); [\[GN No. 47 of 2007\]](#); [\[GN No. 59 of 2007\]](#); [\[GN No. 92 of 2007\]](#); [\[GN No. 124 of 2007\]](#); [\[GN No. 206 of 2007\]](#); [\[GN No. 227 of 2007\]](#); [\[GN No. 106 of 2008\]](#); [\[GN No. 270 of 2008\]](#); [\[GN No. 9 of 2009\]](#); [\[GN No. 76 of 2009\]](#); [\[GN No. 149 of 2009\]](#); [\[GN No. 235 of 2010\]](#); [\[GN No. 134 of 2011\]](#); [\[GN No. 138 of 2011\]](#); [\[GN No. 189 of 2011\]](#); [\[GN No. 204 of 2012\]](#); [\[GN No. 5 of 2013\]](#); [\[GN No. 157 of 2013\]](#); [\[GN No. 238 of 2013\]](#); [\[GN No. 266 of 2013\]](#); [\[GN No. 324 of 2013\]](#); [\[GN No. 154 of 2014\]](#); [\[GN No. 174 of 2014\]](#); [\[GN No. 183 of 2014\]](#); [\[GN No. 12 of 2015\]](#); [\[GN No. 124 of 2015\]](#); [\[GN No. 138 of 2016\]](#); [\[GN No. 164 of 2016\]](#); [\[GN No. 261 of 2016\]](#)

[\[Act No. 13 of 1996\]](#); [\[Act No. 28 of 2004\]](#); [\[Act No. 26 of 2013\]](#); [\[Act No. 18 of 2016\]](#); [\[Act No. 10 of 2017\]](#)

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### SECOND SCHEDULE

Repealed by [\[Act No. 14 of 2005\]](#)