

Customs Tariff (Amendment of Schedule) (No. 3) Regulations 2016

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THE CUSTOMS TARIFF ACT

Regulations made by the Minister under section 15 of the Customs Tariff Act

1. These regulations may be cited as the **Customs Tariff (Amendment of Schedule) (No. 3) Regulations 2016**.

2. In these regulations —

“Act” means the Customs Tariff Act.

3. The First Schedule to the Act is amended, in Part 11 —

(a) in item EI, by deleting the corresponding entry in the third column and replacing it by the following entry -

Goods, in respect of which customs duty has been paid on first importation into Mauritius, that are exported without payment of drawback and are subsequently re-imported provided —

(a) such goods are re-imported -

(i) within 2 years, or such other period as the Director-General may determine, from the date of their export;

(ii) by the person on whose account they were exported or such other person

as the Director General may approve; and

(b) the goods are proved, to the satisfaction of the Director-General, to be identical to the goods which were exported.

(b) by deleting item E9 and its corresponding entry and replacing it by the following item and its corresponding entry —

E9	Any passenger	<p>(1) In addition to the exemption specified under Item E8, any passenger who –</p> <ul style="list-style-type: none">(a) satisfies the Director-General that he is taking up residence in Mauritius;(b) is a citizen of Mauritius and is returning to Mauritius after residing abroad for a period of at least one year;(c) is not a citizen of Mauritius and is coming to work in Mauritius; or(d) is a citizen of Mauritius and is returning to Mauritius after having been on an official tour of service on behalf of Government, <p>shall be entitled to exemption on household and personal effects, such as furniture, picture, bedding, linen, cutlery, crockery, silver and plated ware, sewing machine, radio set, television set, musical instrument, refrigerator, cooking stove, heater, perambulator, and similar articles for domestic use, provided that —</p>
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		<p>(i) those effects have been purchased abroad and are not intended for sale or transfer; and</p> <p>(ii) those effects are imported within 6 months of his last arrival in relation to paragraph (I) or any such period where the Director-General is satisfied that those effects were not imported within 6 months of his arrival due to any just or reasonable cause, including political or social unrest in the foreign country of residence.</p> <p>(2) Where a person has been granted exemption on household and personal effects under paragraph (I)(a), (b) or (c) and, at any time before the expiry of 4 years from the date of the exemption, he intends to sell, transfer, use or apply the goods in any way other than that in respect of which the exemption was granted, he shall give written notice of his intent to the Director-General.</p> <p>(3) Where a person dies within a period of 4 years from the date of the importation of the personal and household effects, no customs duty and value added tax representing the exemption granted shall be payable on those effects, provided those effects are</p>
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		not sold, pledged or disposed within that period.

(c) by deleting item E17 and its corresponding entry and replacing it by the following item and its corresponding entry -

E17	Airlines and any company providing ground and passenger handling services at the airport	<p>(1) Instructional materials and training aids, for use in connection with the technical training of ground and flight personnel in Mauritius.</p> <p>(2) Aircraft spare parts including aircraft engines, repairs, maintenance and servicing equipment for the purpose of establishing and maintaining international or national service operated by that airline, when declared in writing by the Chairman or Managing Director or the Manager or the representative of the airline company having an office in Mauritius that the goods will be used for the purposes specified in paragraphs (1) and (2).</p> <p>(3) Fuel and lubricants and other consumable technical supplies contained in the tanks or other receptacles on any aircraft arriving in Mauritius, provided that no quantity of such fuel, lubricants or other consumable technical supplies is unloaded without paying duty, except temporarily and under customs control and fuel, lubricants and other consumable technical supplies taken on board the aircraft for consumption during flight.</p> <p>(4) (a) Printed ticket stock;</p> <p>And</p>
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		(b) Airway bill.
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(d) by deleting item E88 and its corresponding entry and replacing it by the following item and its corresponding entry –

E88	Manufacturer of medical devices registered with the Customs Department of the Mauritius Revenue Authority	(1) Materials, including packing materials, and accessories. (2) Ethanol for use in the manufacture of medical devices.
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(e) by adding the following new items and their corresponding entries —

E 101	Any person engaged in - (a) film making; or (b) renting of materials and equipment for film making, and approved by the Board of Investment	Materials and equipment, excluding building materials, office equipment, furniture and vehicles, as approved by the Board of Investment.
E102	Any company engaged in the exploration and mining of seabed	Plant, machinery and equipment for exclusive use in the exploration and mining of seabed minerals.

	minerals	
E103	An importer	Items of HS Codes 1701.132, 1701.139, 1701.142, 1701.149, 1701.91, 1701.991 and 1701.999 provided that they were shipped or in bonded warehouse on or before 29 July 2016.
E104	Any person operating a world class aquarium approved by the Board of Investment	(1) Equipment, excluding office equipment, office furniture and vehicles, building materials and identifiable and specialised spare parts thereof; (2) Materials and accessories; (3) Laboratory equipment; and (4) Fish feed, as approved by the Board of Investment.

4. (1) Regulation 3(b), insofar as it relates to paragraph (1)(ii) of the entry corresponding to item E9, shall be deemed to have come into operation on 15 October 2015.

(2) Regulation 3(e), insofar as it relates to item E101 and its corresponding entry, shall be deemed to have come into operation on 1 November 2016.

(3) Regulation 3(e), insofar as it relates to item E103 and its corresponding entry, shall be deemed to have come into operation on 30 July 2016.

Made by the Minister on 7 December 2016.