

**Customs (Compoundable Offence and Compounding Amount) Regulations 2012**

**GN No. 1 of 2013**

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**THE CUSTOMS ACT**

**Regulations made by the Minister under sections 162(1) and 163 of  
the Customs Act**

1. These regulations may be cited as the **Customs (Compoundable Offence and Compounding Amount) Regulations 2012**.

2. In these regulations –

“Act” means the Customs Act.

3. For the purpose of section 162(1) of the Act –

- (a) a compoundable offence shall be an offence specified in the second column of the Schedule;
- (b) the compounding amount for that offence shall be the corresponding amount specified in the fifth, sixth or seventh column of the Schedule, as the case may be.

4. These regulations shall come into operation on 1 January 2013.

Made by the Minister on 28 December 2012.

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**SCHEDULE**  
[Regulation 3]

**COMPOUNDABLE OFFENCE AND COMPOUNDING AMOUNT**

	<b>CUSTOMS LAWS</b>	<b>Maximum pecuniary penalty imposable</b>	<b>Range of underpayment of duty, excise duty and taxes</b>	<b>Compounding amount for first offence or any offence committed more than two years after the first offence</b>	<b>Compounding amount for second offence where the second offence is committed within a period of two years from the first offence</b>	<b>Compounding amount for third or subsequent offence where third or subsequent offence is committed within a period of two years from the first offence</b>
	<b>CUSTOMS ACT</b>					
<b>1.</b>	Failure to comply with section 9A(1)	50,000	Not applicable	1,000	2,000	4,000
<b>2.</b>	Failure to comply with section 9A(2)	50,000	Not applicable	1,000	2,000	4,000
<b>3.</b>	Breach of section 21(8)	3 x duty, excise duty and taxes underpaid	Not applicable	1 x duty, excise duty and taxes underpaid	1.5 x duty, excise duty and taxes underpaid	2 x duty, excise duty and taxes underpaid

4.	Failure to comply with section 48(1)	4,000	Not applicable	1,000	2,000	4,000
5.	Breach of section 83(3)(a)	4,000	Not exceeding 1,500	1,000	2,000	4,000
		3 x duty, excise duty and taxes underpaid or 20,000 whichever is the higher	Exceeding 1,500	25% duty, excise duty and taxes underpaid	50% duty, excise duty and taxes underpaid	1x duty, excise duty and taxes underpaid

6.	Breach of section 97(4)	4,000	Not exceeding 1,500	2,000	3,000	4,000
		3 x duty, excise duty and taxes underpaid or 20,000, whichever is the higher	Exceeding 1,500	2 x duty, excise duty and taxes underpaid	2.5 x duty, excise duty and taxes underpaid	3 x duty, excise duty and taxes underpaid
7.	Breach of section 98	4,000	Not exceeding 1,500	1000	2000	4,000
		3 x duty, excise duty and taxes underpaid or 20,000 whichever is the higher	Exceeding 1,500	1 x duty, excise duty and taxes underpaid	1.5 x duty, excise duty and taxes underpaid	2 x duty, excise duty and taxes underpaid
8.	Breach of section 131A(5)(a) – fails to make a declaration	500,000	Not Applicable	1,000	2,000	4,000
9.	Breach of section 131A(5)(b) – refuses to make a declaration	500,000	Not applicable	2,000	3,000	4,000
10.	Breach of section 131A(5)(c) – makes a declaration which is false or misleading and where the total amount of currency and bearer negotiable instruments does not exceed 500,000 rupees	500,000	Not applicable	1,000	2,000	4,000

11.	Breach of section 131A(5)(c) – makes a declaration which is false or misleading and where the total amount of currency and bearer negotiable instruments exceeds 500,000 rupees	500,000	Not applicable	10% of the undeclared amount or 250,000 MUR, whichever is the lower	20% of the undeclared amount or 500,000 MUR, whichever is the lower	30% of the undeclared amount or 500,000 MUR, whichever is the lower
12.	Breach of section 156(1)(a)	4,000	Not exceeding 1,500	2,000	3,000	4,000
		3 x duty, excise duty and taxes underpaid or 20,000, whichever is the higher	Exceeding 1,500	2 x duty, excise duty and taxes underpaid	2.5 x duty, excise duty and taxes underpaid	3 x duty, excise duty and taxes underpaid
13.	Breach of section 156(1)(b) – Pandalao Cream or Roll your own cigarette paper	4,000	Not exceeding 1,500	1,000	2,000	4,000
		3 x duty, excise duty and taxes or 20,000, whichever is the higher	Exceeding 1,500	2 x duty, excise duty and taxes	2.5 x duty, excise duty and taxes	3 x duty, excise duty and taxes
14.	Breach of section 156(1)(b) – Other	4,000	Not exceeding 1,500	2,000	3,000	4,000
		3 x duty, excise duty and taxes or 20,000 whichever is the higher	Exceeding 1,500	2 x duty, excise duty and taxes	2.5 x duty, excise duty and taxes	3 x duty, excise duty and taxes

15.	Breach of section 156(1)(c)	4,000	Not exceeding 1,500	2,000	3,000	4,000
		3 x duty, excise duty and taxes underpaid or 20,000, whichever is the higher	Exceeding 1,500	2 x duty, excise duty and taxes underpaid	2.5 x duty, excise duty and taxes underpaid	3 x duty, excise duty and taxes underpaid
16.	Breach of section 158(1)(b)	4,000	Not exceeding 1,500	2,000	3,000	4,000
		3 x duty, excise duty and taxes underpaid or 20,000, whichever is the higher	Exceeding 1,500	2 x duty, excise duty and taxes underpaid	2.5 x duty, excise duty and taxes underpaid	3 x duty, excise duty and taxes underpaid
17.	Breach of section 158(1)(d)	200,000	Not applicable	10,000	20,000	40,000
18.	Breach of section 158(1)(e) – removal of vehicles from bond for test drive, maintenance and exhibition not covered by bank guarantee	3 x duty, excise duty and taxes underpaid or 20,000, whichever is the higher	Exceeding 1,500	25% duty, excise duty and taxes underpaid	50% duty, excise duty and taxes underpaid	1x duty, excise duty and taxes underpaid
19.	Breach of section 158(1)(e) - Other	4,000	Not exceeding 1,500	2,000	3,000	4,000
		3 x duty, excise duty and taxes underpaid or 20,000, whichever is the higher	Exceeding 1,500	2 x duty, excise duty and taxes underpaid	2.5 x duty, excise duty and taxes underpaid	3 x duty, excise duty and taxes underpaid

20.	Breach of section 158(3)(b) in respect of a person who is an agent or a broker	200,000	Not applicable	1 x duty, excise duty and taxes underpaid or 5,000 whichever is the lower	1.5 x duty, excise duty and taxes underpaid or 10,000 whichever is the lower	2 x duty, excise duty and taxes underpaid or 25,000 whichever is the lower
21.	Breach of section 158(3)(c) – wrong tariff classification of goods  By error or ambiguity in interpretation of tariff	4,000	Not exceeding 1,500	1,000	2000	4000
		3 x duty, excise duty and taxes underpaid or 20,000, whichever is the higher	Exceeding 1,500	25% duty, excise duty and taxes underpaid	50% duty, excise duty and taxes underpaid	1x duty, excise duty and taxes underpaid
22.	Breach of section 158(3)(c) – wrong tariff classification of goods  By negligence	4,000	Not exceeding 1,500	1,000	2000	4000
		3 x duty, excise duty and taxes underpaid or 20,000, whichever is the higher	Exceeding 1,500	50% duty, excise duty and taxes underpaid	75% duty, excise duty and taxes underpaid	1x duty, excise duty and taxes underpaid
23.	Breach of section 158(3)(c) – wrong computation of value	4,000	Not exceeding 1,500	1,000	2000	4000
		3 x duty, excise duty and taxes underpaid or 20,000, whichever is the higher	Exceeding 1,500	25% duty, excise duty and taxes underpaid	50% duty, excise duty and taxes underpaid	1x duty, excise duty and taxes underpaid

24.	Breach of section 158(3)(c) – Using the value generated by the Second Hand Vehicles Valuation System for a vehicle, the details of which do not match with the Customs Declaration	4,000	Not exceeding 1,500	1,000	2000	4000
		3 x duty, excise duty and taxes underpaid or 20,000, whichever is the higher	Exceeding 1,500	25% duty, excise duty and taxes underpaid	50% duty, excise duty and taxes underpaid	1x duty, excise duty and taxes underpaid
25.	Breach of section 158(3)(c) – wrong declaration of country of origin	4,000	Not exceeding 1,500	1000	2000	4000
		3 x duty, excise duty and taxes underpaid or 20,000 whichever is the higher	Exceeding 1,500	1 x duty, excise duty and taxes underpaid	1.5 x duty, excise duty and taxes underpaid	2 x duty, excise duty and taxes underpaid
26.	Breach of section 158(3)(c) – Claiming preferential rate of duty without submitting proper Certificate of Origin or EUR1 Certificate.	4,000	Not exceeding 1,500	1000	2000	4000
		3 x duty, excise duty and taxes underpaid or 20,000 whichever is the higher	Exceeding 1,500	1 x duty, excise duty and taxes underpaid	1.5 x duty, excise duty and taxes underpaid	2 x duty, excise duty and taxes underpaid
27.	Breach of section 158(3)(c) – wrong declaration of exchange rate	4,000	Not exceeding 1,500	1000	2000	4000
		3 x duty, excise duty and taxes underpaid or 20,000	Exceeding 1,500	1 x duty, excise duty and taxes underpaid	1.5 x duty, excise duty and taxes underpaid	2 x duty, excise duty and taxes underpaid

		whichever is the higher				
28.	Breach of section 158(3)(c) – wrong declaration of freight or undeclared or under declared discount	4,000	Not exceeding 1,500	1000	2000	4000
		3 x duty, excise duty and taxes underpaid or 20,000 whichever is the higher	Exceeding 1,500	1 x duty, excise duty and taxes underpaid	1.5 x duty, excise duty and taxes underpaid	2 x duty, excise duty and taxes underpaid
29.	Breach of section 158(3)(c) – wrong declaration of goods	4,000	Not exceeding 1,500	1000	2000	4000
		3 x duty, excise duty and taxes underpaid or 20,000 whichever is the higher	Exceeding 1,500	1 x duty, excise duty and taxes underpaid	1.5 x duty, excise duty and taxes underpaid	2 x duty, excise duty and taxes underpaid
30.	Breach of section 158(3)(c) – goods found in excess of the quantity declared, not exceeding 50%	4,000	Not exceeding 1,500	1000	2000	4000
		3 x duty, excise duty and taxes underpaid or 20,000 whichever is the higher	Exceeding 1,500	1 x duty, excise duty and taxes underpaid	1.5 x duty, excise duty and taxes underpaid	2 x duty, excise duty and taxes underpaid
31.	Breach of section 158(3)(c) – goods found in excess of the quantity declared, exceeding 50%	4,000	Not exceeding 1,500	2,000	3,000	4,000
		3 x duty, excise duty and taxes underpaid or	Exceeding 1,500	2 x duty, excise duty and taxes underpaid	2.5 x duty, excise duty and taxes underpaid	3 x duty, excise duty and taxes underpaid

		20,000, whichever is the higher				
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32.	Breach of section 158(3)(c) – undeclared goods	4,000	Not exceeding 1,500	2,000	3,000	4,000
		3 x duty, excise duty and taxes underpaid or 20,000, whichever is the higher	Exceeding 1,500	2 x duty, excise duty and taxes underpaid	2.5 x duty, excise duty and taxes underpaid	3 x duty, excise duty and taxes underpaid
33.	Breach of section 158(3)(c) – False declaration in Form 30	4,000	Not exceeding 1,500	2,000	3,000	4,000
		3 x duty, excise duty and taxes underpaid or 20,000, whichever is the higher	Exceeding 1,500	2 x duty, excise duty and taxes underpaid	2.5 x duty, excise duty and taxes underpaid	3 x duty, excise duty and taxes underpaid
34.	Breach of section 158(3)(c) – Declaration which is false in any particular	4,000	Not exceeding 1,500	2,000	3,000	4,000
		3 x duty, excise duty and taxes underpaid or 20,000, whichever is the higher	Exceeding 1,500	2 x duty, excise duty and taxes underpaid	2.5 x duty, excise duty and taxes underpaid	3 x duty, excise duty and taxes underpaid
35.	Breach of section 160(2)  Unauthorised shipment of goods without Customs being informed.  Export of goods having false labels	200,000	Not applicable	10,000	20,000	40,000
	<b>EXCISE ACT</b>					
36.	Breach of section 40(1)(a) or (c)	100,000	Not applicable	25,000	50,000	75,000
37.	Breach of section 41(1)	100,000	Not applicable	25,000	50,000	75,000

	<b>FREEPORT ACT</b>					
38.	Breach of section 22(1)(e) -  Making an entry which is false in any particulars	500,000	Not applicable	10,000	20,000	40,000
	<b>CUSTOMS REGULATIONS 1989</b>					
39.	Breach of regulation 26(1)	100,000	Not applicable	1,000	2,000	4,000
40.	Failure to comply with regulation 29(2)	100,000	Not applicable	1,000	2,000	4,000
41.	Failure to comply with regulation 45(2)(c)	100,000	Not applicable	1,000	2,000	4,000
42.	Failure to comply with regulation 61A(5)	100,000	Not applicable	1,000	2,000	4,000
43.	Breach of regulation 80(2) – in respect of goods	100,000	Not applicable	1 x duty, excise duty and taxes underpaid or 25,000, whichever is the lower	1.5 x duty, excise duty and taxes underpaid or 50,000, whichever is the lower	2 x duty, excise duty and taxes underpaid or 75,000, whichever is the lower
44.	Breach of regulation 90(4)(c)	100,000	Not applicable	25% of the amount in excess of 20% of the turnover of sales or 25,000, whichever is the lower	50% of the amount in excess of 20% of the turnover of sales or 50,000, whichever is the lower	75% of the amount in excess of 20% of the turnover of sales or 75,000, whichever is the lower

45.	Failure to comply with regulation 90(10)	100,000	Not applicable	1,000	2,000	4,000
	<b>EXCISE REGULATIONS 1994</b>					
46.	Breach of regulation -99A(1)	50,000	Not applicable	10,000	20,000	40,000