



The Customs Regulations 1989

THE CUSTOMS ACT 1988

**Regulations made by the Minister under Section 163 of the
Customs Act 1988**

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THE CUSTOMS ACT 1988
Regulations made by the Minister under Section 163 of the Customs Act 1988

1. Short Title.

These Regulations may be cited as the Customs Regulations 1989.

2. Definition.

In these regulations-

“**Act**” means the Customs Act 1988;

“**Agreement**” –

- (a) means the World Trade Organisation(WTO) Agreement; and
- (b) includes the General Agreement on Tariffs and Trade 1994.

“**airport**” means the airport specified in the Third Schedule;

“**goods of the same class or kind**” –

- (a) means goods which fall within a group or range of goods produced by a particular industry or industry sector; and
- (b) includes identical or similar goods.

“**port**” means the port specified in the Fourth Schedule;

“**taxable goods**” has the same meaning as in the Value Added Tax Act 1982.

3. Customs Flag.

The Customs flag shall consist of a square blue flag with the words “**MAURITIUS Customs**” printed in white in bold characters.

3A. Use of seal, stamp or mark

The Director-General may determine any identifiable seal, stamp or mark for use by Customs in the performance of its duties.

4. Attendance Hours.

Subject to regulation 5, the services of customs officers shall be available to the public-

- (a) subject to paragraph (b), at any time of the day and night at an airport for the clearance of passengers and the loading and unloading of cargo;
- (b) at other places, including an airport, on any day other than a public holiday and during the hours specified hereunder, unless otherwise authorised by the Director-General:–

		Mondays to Fridays	Saturdays
(i)	for receipt of revenue	from 09.00 hours to 15.00 hours	from 09.00 hours to 11.00 hours
(ii)	for loading and unloading of cargo by the Mauritius Port Authority.	From 07.00 hours to 10.00 hours and 11.00 hours to 15.00 hours	from 07.00 hours to 10.00 hours and 11.00 hours to 13.00 hours
(iii)	for receipt and delivery by the Mauritius Port Authority of goods under their custody.	from 07.00 hours to 10.00 hours and 11.00 hours to 15.00 hours	from 07.00 hours to 10.00 hours and 11.00 hours to 13.00 hours
(iv)	For examination and clearance of goods other than in Bonded Warehouse or Customs warehouse or premises of Clearing and Forwarding Agents.	from 07.00 hours to 10.00 hours and 11.00 hours to 15.00 hours.	from 07.00 hours to 10.00 hours and 11.00 hours to 13.00 hours.
(v)	For examination and clearance of goods in Bonded Warehouse and Customs warehouse or premises of Clearing and Forwarding Agents	from 09.00 hours to 12.00 hours and 12.30 hours to 15.30 hours	from 09.00 hours to 12.00 hours.

(vi)	For receipt into and delivery from a Bonded Warehouse or Customs Warehouse	from 09.00 hours to 12.00 hours and 12.30 hours to 15.30 hours	from 09.00 hours to 12.00 hours.
(vii)	For receipt and delivery at the premises of Clearing and Forwarding agents	from 08.00 hours to 10.00 hours and 11.00 hours to 16.00 hours.	from 08.00 hours to 10.00 hours and 11.00 hours to 13.00 hours.
(viii)	For entry and clearance of vessels	from 09.00 hours to 12.00 hours and 12.30 hours to 15.30 hours	from 09.00 hours to 12.00 hours.
(ix)	For X-ray scanning and examination of goods at port and airport (G.N 14 of 2006)	From 07.00 hours to 10.00 hours and 11.00 hours to 15.00 hours	From 07.00 hours to 10.00 hours and 11.00 hours to 13.00 hours
(x)	For any other attendance at Customs Office	from 09.00 hours to 12.00 hours and 12.30 hours to 15.30 hours	from 09.00 hours to 12.00 hours.
(xi)	For duties other than those mentioned under items (i) to (ix)	from 08.00 hours to 10.00 hours and 11.00 hours to 15.30 hours	from 08.00 hours to 10.00 hours and 11.00 hours to 12.00 hours

5. Overtime Hours and Special Attendance.

(1) The Director-General may, at the request of any person and on the payment of the fees provided for in regulation 7 or 8, as the case may be, allow customs officers to perform any duty outside the days and hours mentioned in regulation 4 or any special service within those hours.

(2) Any person who requires the attendance of an officer at any time outside the hours specified in regulation 4, or requires any special service within those hours, shall make an application to the Director-General on Form No. 1 of the Schedule to these Regulations and make a deposit in such amount as may be determined by the Director-General to cover all charges and expenses.

(3) The Director-General shall determine what is to be deemed special attendance.

(4) Every application under paragraph (1) shall be made on any weekday before 15.00 hours and on Saturday before noon and specify the period during which the attendance is required.

6. Overtime Requests cancelled.

Where an application to work after hours has been made and is subsequently cancelled, the charge shall be made up to the time of the receipt of the notice of cancellation if received before midnight; otherwise the charge will be made up to 07.00 hours.

7. Overtime Rates.

(1) The fees payable for the services of each officer under regulation 5 shall be at the rate specified in the Seventh Schedule.

(2) Overtime fees for work performed on any Sunday or public holiday shall be payable in respect of all work performed between twelve o'clock at night on the preceding day and twelve o'clock at night on the Sunday or public holiday, as the case may be, at a minimum rate equivalent to, the charge for four hours.

8. Special Attendance Rates.

Any special attendance given at the request of the public during the working hours prescribed by regulation 4 shall be paid each officer at the rate specified in the Seventh Schedule.

9. Mode of Charge.

(1) Charges prescribed in regulations 7 and 8 shall be paid into the Consolidated Fund.

(2) The unit of time for the purpose of calculating overtime shall be one hour, and any portion of one hour, shall count as a complete unit.

10. Determination of Value.

(1) Where a question of interpretation arises in relation to the application of the provisions of section 18 of the Act and any regulations made under the Act, it shall be lawful for the matter to be interpreted in accordance with the Agreement and any relevant publications of the World Trade Organisation relating to it.

(2) the Agreement and the publications referred to in paragraph (1) shall be available from the Director-General for consultation.

10A. Transaction value of goods

(1) For the purposes of section 18A of the Act, the price actually paid or payable for the goods shall, subject to paragraph (2), be adjusted –

- (a) by adding thereto amounts, to the extent that each such amount is not already included in the price paid or payable for the goods being valued, in respect of –
 - (i) commissions (except buying commissions), brokerage, packing costs and charges incurred by the importer;
 - (ii) the value of any goods or services supplied by the importer free of charge or at reduced costs for the use in connection with the production and sale for the export of the goods being valued;
 - (iii) royalties and licence fees relating to patents, trademarks and copyrights;
 - (iv) cost of transport to the place of importation, loading and unloading and handling and other charges associated with such transport; and
 - (v) the charges for airfreight and airparcels post at such rates as may be fixed from time to time by the Director-General;
 - (b) by deducting there from, amounts to the extent that such amount is distinguished from the price actually paid or payable for the goods being valued and equal to the costs, charges or expenses in respect of the construction, erection, assembly, maintenance or technical assistance undertaken after importation of imported goods such as industrial plant, machinery or equipment.
- (2) The Director-General may accept that the value of the goods be the transaction value provided that –
 - (a) the transaction is at arm's length and as if it were a transaction between persons who are not related;
 - (b) the price actually paid or payable is not subject to some other condition or consideration which would affect the value of the goods.
 - (3) For the purposes of the paragraph (2), 2 or more persons shall be deemed to be related if, whether directly or indirectly, any of them has any interest in the business or property of the other, or together they have a common interest in any business or property, or some third person has an interest in the business or property of any of them, or if they are members of the same family.
 - (4) Where there is no sufficient information to determine any of the amounts required to be added under paragraph (1) to the price actually paid or payable for the goods being valued, the value of the imported goods shall not be determined under section 18A of the Act.

10B. Transaction value of identical goods

- (1) For the purposes of section 18B of the act, the value of imported goods shall be the transaction value of identical goods sold for export at or about the same type as the goods being valued at the same commercial level and in substantially the same quantities as those goods.
- (2) Where the conditions specified in paragraph (1) are not satisfied, the value of imported goods shall be the transaction value of identical goods for export at or about the same time as the goods being valued –
 - (a) at the same commercial level as those goods but in quantities different from the quantities of those goods; or
 - (b) at a different commercial level as those goods, but-
 - (i) in substantially the same quantities as those goods; or
 - (ii) in different quantities as those goods.
- (3) Where the value of imported goods is determined in accordance with paragraph (2), the transaction value of identical or similar goods sold under any of the conditions described in that paragraph, shall be adjusted to take account of differences attributable to commercial level and or quantity.
- (4) Where, in relation to the imported of goods of identical goods that satisfies all the requirements set out in paragraph (1) or (2), the value of those goods shall be determined on the basis of the lowest of such transaction value.
- (5) Where there is no sufficient information to determine any of the amounts required to be adjusted under paragraph (3), the value of the goods being valued shall not be determined under section 18B of the Act.

10C. Transaction value of similar goods

For the purposes of section 18C of the Act, the provisions of regulation 10B shall apply in all respects to similar goods being valued as they apply to identical goods.

10D. Deductive method of valuation

- (1) For the purposes of section 18D of the act, the value of the goods being valued shall, subject to the other provisions of this regulation, be based on the unit price at which the imported goods or identical or similar goods are so sold at the first trade level after importation

thereof, in the greatest aggregate quantity, to any person at or about the time of importation of the goods being valued, provided that the transaction in respect of the goods so sold is at arms length.

- (2) For the purposes of paragraph (1), the price per unit in respect of any goods valued shall be adjusted by deducting therefrom –
 - (a) either the commission usually paid or agreed to be paid or the additions usually made for profit and general expenses in connection with sales in Mauritius of imported goods of the same class or kind;
 - (b) the costs, charges and expenses incurred in respect of inland transportation and insurance;
 - (c) any duty, excise duty or any other taxes payable in Mauritius.
- (3) Where neither the imported goods nor identical nor similar imported goods are sold at or about the time of importation of the goods being valued, the value of the goods shall be based on the unit price at which imported goods or identical or similar imported goods are sold in Mauritius in the condition as imported at the earliest date after the importation of the goods being valued but before the expiration of 90 days after such importation.
- (4) Where the goods being valued are sold in Mauritius, not in the condition as imported, the value of the goods shall be based, at the request of the importer, on the price per unit at which they are sold after processing, due allowance being for the value added by such processing.
- (5) Where there is no sufficient information to determine any of the amounts required to be adjusted under this section, the value of the goods being valued shall not be determined under section 18D of the Act.

10E. Computed method of valuation.

- (1) For the purposes of section 18D of the Act, the value of the goods being valued shall be the sum of –
 - (a) the cost or value of materials and fabrication or other processing employed in producing the goods;
 - (b) the cost and charges for packing;
 - (c) the cost of transport to the place of importation, loading and unloading and handling and other charges associated with such transport;
 - (d) the cost of insurance; and

- (e) an amount for profit and general expenses equal to that usually reflected in sales of goods of the same class or kind as the goods being valued which are made by producers in the country of exportation for export to Mauritius;
- (2) Where there is no sufficient information to determine any of the amounts required to be added under this regulation, the value of imported goods shall not be determined under section 18E of the Act.

10F. Determination of value of used machinery, equipment and motor vehicles

In the application of section 18F of the Act, the determination of the value of

- (a) used machinery and equipment shall be based on the FOB value of such goods when new, reduced by not more than 15 per cent for each year of use, subject to a maximum total reduction of 60 per cent;
- (b) second hand motor vehicle or used motor vehicle shall be based on the FOB value of the vehicle when new, reduced by –
 - (i) 9 per cent for the first month of use; and
 - (ii) one per cent for each subsequent month of use, up to a maximum of 56 per cent.

10G. Charges for interest

For the purposes of section 18 of the Act, charges for interest under a financial arrangement entered into by the importer and relating to the purchase of the goods being valued shall not be regarded as part of the value, provided that –

- (a) the charges are distinguished from the price actually paid or payable for the goods;
- (b) the financing arrangement was made in writing;
- (c) the importer can demonstrate that such goods are actually sold at the price declared as the price actually paid or payable; and
- (d) the rate of interest claimed does not exceed the level for such transactions prevailing in the country where, and at the time when, the finance was provided.

11. REPEALED (Government Notice No. 176 of 1999)

12. REPEALED (Government Notice No. 176 of 1999)

13. Invoices.

(1) Subject to paragraph (3), any invoice submitted by an importer shall specify

- (a) the F.O.B. value of the goods;
- (b) the cost of packing and packages;
- (c) all inland transport charges;
- (d) dock and shipping charges and all other expenses incidental to placing the goods on board ship or aircraft;
- (e) the total cost including the expenses incurred for freight and insurance;
- (f) any buying and selling commission payable to any person any where,

and shall contain a statement signed by the exporter certifying that the particulars given in the invoice are correct and that no different invoice in respect of the same goods has been or will be issued.

(2) Subject to paragraph (3), invoices for goods entered under preferential tariff rates shall comply with -

- (a) paragraph (1) ; and
- (b) the Customs Tariff Regulations.

(3) Notwithstanding paragraph (1) or (2), the Director-General may accept any invoice on such conditions as he thinks fit.

(4) The Director-General may accept invoices and documents relating to an entry which have been received through a telefacsimile apparatus or other electronic means on such conditions as he thinks fit.

(5) Whenever invoices or related documents produced by an importer are considered as unsatisfactory by the Director-General, the Director-General may require the importer to make a deposit of such sum as he may require for the production of the necessary invoice or document.

(6) Upon production of the necessary invoice or documents by the importer, the deposit shall be refunded to the importer after such adjustment as shall be necessary for the computation and payment of duty.

(7) Where the importer is unable to produce the necessary invoice or documents the deposit shall be paid into the Consolidated Fund.

14. Disposal of Deposits.

Any deposit made in respect of goods admitted under section 21 of the Act shall, if unclaimed within six months after the expiry of the period of temporary admission, be transferred to the Consolidated Fund.

14A Customs Control of goods (G.N 14 of 2006)

- (1) No goods referred to in Section 25 of the Act shall be transferred whilst under the control of the Director-General from one place to another unless they are transferred –
 - (a) in containers duly sealed by Customs and under such conditions as may be determined by the Director-General;
 - (b) in bonded vehicles under Customs lock or seal and under such conditions as may be determined by the Director-General; or
 - (c) duly accompanied or escorted by a proper officer, unless otherwise directed by the Director-General.
- (2) For the purposes of subsection (1), “bonded vehicle” means goods vehicle licensed as such by the National Transport Authority and approved by the Director-General.

15. Provisional Entry.

- (1) For the purpose of section 37 of the Act, the importer shall produce such documentary evidence including bank drafts, copies of orders, copies of confirmation of order, catalogues, price lists and other documents as may be in his possession in support of such provisional bill of entry and the amount of estimated duty together with such sum as may be required as deposit under section 39 of the Act.
- (2) Subject to paragraph (3), on the passing of a complete perfect entry (Form No. 10) in accordance with section 38 of the Act -
 - (a) any sum paid by the importer in excess of the correct amount of duty together with the amount paid as deposit shall be refunded to the importer,
 - (b) the importer shall pay to the Director-General the amount by which the correct amount of duty exceeds the estimated duty paid and any amount paid as deposit shall be refunded to the exporter.
- (3) Whenever the importer shall be unable to produce any documentary evidence or to make any complete perfect entry within the delay authorised under section 38 of the Act, the deposit made under paragraph (1) shall be paid into the Consolidated Fund.

16. Missing Goods.

(1) The importer of any dutiable goods shown on the manifest of an importing aircraft or ship shall be liable for the duty, excise duty and taxes on those goods unless he produces evidence to satisfy the Director-General -

- (a) in the case of complete packages shortlanded -
 - (i) that the goods were shortshipped or were landed in error at another port; or
 - (ii) that the aircraft's or ship's agent have admitted the claim for the value of the complete package and that the duty, excise duty and taxes is not included in the amount of the claim.
- (b) in the case of shortages in the contents of packages landed, other than the normal vacuities in sound casks of wines and spirits -
 - (i) that the goods deficient were short packed; or
 - (ii) that a qualified receipt was given by the aircraft's or ship's agents at the port of shipment and also by any person through whose hands the packages passed in Mauritius, and gives the terms of the receipt; or
 - (iii) that the aircraft's or ship's agents have admitted the claim for the value of the goods deficient, and that the duty, excise duty and taxes is not included in the amount of the claim.

(2) In any case falling under paragraph (1) no refund of duty or excise duty shall be allowed until the import manifest has been amended by the master or agent of the aircraft or ship.

(3) No refund of duty or excise duty shall be allowed unless the shortage in a package has been verified by an officer prior to the removal of the package from Customs control and no claim for refund of duty shall be considered where the amount is less than 200 rupees on any one consignment.

(4) Where an importer claims the refund of duty or excise duty on a short landed package and the package cannot be satisfactorily identified, the package involving the least amount of duty amongst those imported by the importer shall be assumed to be the one short landed.

17. Damaged Goods.

(1) Where, on the examination of goods liable to *ad valorem* duty or excise duty, the importer states in writing that such goods are, in consequence of damage sustained before the landing, of less value than the value declared in such entry, the Director-General may make a proportional abatement of the duty or excise duty originally

chargeable thereon. For any goods totally damaged or ordered to be destroyed as being unfit for consumption, the whole duty or excise duty may be waived or refunded.

(2) No duty shall be waived or refunded where there is sufficient evidence that the goods were damaged wilfully or by neglect or were allowed to become unfit for consumption after landing from the importing aircraft or ship.

17A. Goods defective, obsolete or not according to specifications

For the purposes of section 23(1A) of the Act, no refund shall be made unless

(a) the importer notifies the Director-General in writing within 5 working days of the date of the clearance of the goods specifying whether the goods are defective, obsolete or not according to specifications;

(b) the seller agrees to the return of the goods; and

(c) the goods are returned to the seller within 6 months of the date of notification under sub-paragraph (a)

18. Unsound Food.

(1) Any officer may refuse to allow the removal of any food items under Customs control on the ground that they are unfit for consumption pending inspection by an officer of the Ministry of Health who may order the destruction or the seizure of the goods.

(2) The importer of any potable spirits shall produce a written warranty or a certificate of analysis from a competent person resident in the country of exportation to the effect that such spirits comply with the requirements of section 4A of the Food and Drugs Act failing which the Director-General may detain and deal with such spirits in accordance with section 14 of the said Act.

Provided that the Director-General may exempt any spirits of well known propriety brands from the provisions of this regulation.

(3) In this regulation "spirits" means any of the following alcoholic beverages, namely: whisky, matured whisky, brandy, matured brandy, cognac, matured cognac, rum, matured rum, gin and vodka.

19. Freight Forwarding Agent.

(1) No freight forwarding agent shall remove a container from its landing place without the authorisation of the Director-General through the TradeNet.

- (2) (a) Unless otherwise directed by the Director-General, a freight forwarding agent who intends to remove a container from its landing place to his premises shall submit an application through the TradeNet for authorisation of the Director-General under paragraph(i).
- (b) An application for authorisation under paragraph (1) shall be submitted in such form and in such manner as may be approved by the Director-General.
- (3) Goods contained in any container transferred to the premises of a freight forwarding agent shall be removed within two months from the date the container is landed.
- (4) The Director-General may require any freight forwarding agent to transfer to such place as may be indicated by him any goods not removed within the period of two months as provided under paragraph (3).
- (5) Any goods transferred under paragraph (4) shall be sold by public auction or public tender at such time as the Director-General may determine.
- (6) Every freight forwarding agent shall keep such records for such period as the Director-General may direct.
- (7) Every freight forwarding agent shall, not later than the eight day of each month, submit to the Director-General a return showing the goods delivered during the preceding month and the serial number of the document authorising the delivery.
- (8) Every freight forwarding agent shall provide, free of charge, such accommodation and other reasonable facilities the Director-General considers necessary for the convenience and exclusive use of the officers in attendance on his premises.
- (9) Every freight forwarding agent shall provide transport facilities for the transport of officers from Customs House to his premises and back.
- (10) For the purposes of this regulation "TradeNet" has the same meaning as in the Customs (Use of Computer) Regulations 1997.

20. Report of inward cargo.

- (1) For the purpose of section 49 of the Act, a report or manifest shall be submitted in triplicate on Form No. 2 or 2A as the case may be of the First Schedule.
- (2) The master or agent of any ship or aircraft arriving in Mauritius shall produce, at the time of submitting his report or manifest, the certificate of registration of his ship or aircraft and the clearance certificate from his last port or airport of call.
- (3) Where the ship or aircraft is laden, the report or manifest submitted under paragraph (1) shall clearly specify -

- (a) all the goods, including arms, ammunition and allied products in the ship or aircraft;
- (b) the goods intended to be landed in Mauritius;
- (c) the goods intended for transshipment;
- (d) the goods to be kept on board for discharge at another port; and
- (e) the bill of lading number or airway bill number shown against each item on the report or manifest.

(4) Two copies of the report or manifest submitted under paragraph (1) shall, on one side of each copy only, show particulars of the cargo to be landed in Mauritius together with the weight, measurement and the freight paid or payable in respect of each consignment.

(5) Where a ship or aircraft has arms, ammunition, explosives and allied products on board, the master shall make a written declaration to the Director-General and indicate the place where the goods are kept.

20A. Report of outward cargo

(1) The Master, owner or duly authorised agent of every aircraft or ship departing for airports or ports beyond the seas shall report to the Director-General by delivering a full and complete outward manifest, both in electronic form and hard copy or in any other manner acceptable to the Director-General, in respect of the aircraft or ship, its cargo and passengers—

- (a) in the case of an aircraft, not later than 4 hours before departure; or
- (b) in the case of a ship, not later than 24 hours before departure.

(2) Where cargo is shipped to Rodrigues, the manifest shall show separately the specified goods as defined in section 116A of the Act.

(3) The Director-General may authorise the master, owner, or his agent to amend obvious errors in the report submitted under paragraph (1), upon payment of a fee of 200 rupees for each amendment made.

(4) Any person who fails to comply with subsection (1) or (2) shall commit an offence and shall, on conviction, be liable to a fine not exceeding 50,000 rupees.

21. Goods Imported in Containers.

Notwithstanding regulation 20, where the consignee of goods in a container fails to produce a complete and certified list of the goods consigned to him in the container, the Director-General may refuse to accept any entry for his goods in the container.

22. Amendment of Report.

(1) The master or agent of an aircraft or ship shall account for all discrepancies between the particulars of cargo on the manifest and the landing account of the cargo, and shall make all the amendments necessary to ensure the accuracy of the manifest.

(2) A fee of 200 rupees shall be paid in respect of each amendment pursuant to paragraph (1).

23. Parcels List.

The master of any ship or aircraft shall produce to the officer boarding the ship or aircraft a Parcels List in accordance with Form No. 3 of the First Schedule showing all small addressed packages not borne on the manifest or the Ship Stores Form.

24. Discharge of Cargo before Report.

The Director-General may, on application made on Form No. 1 of the First Schedule, authorise a ship or aircraft to break bulk before a report or manifest is made, except where the ship or aircraft has on board any arms or ammunition and allied products.

25. Calling Aircraft or Ship.

The master of any aircraft or ship calling at a port in Mauritius only for bunker or for the purpose of taking provisions or stores, may be dispensed with the requirement of making a report or manifest under regulation 20 under such conditions as the Director-General may determine.

26. Pleasure Boats.

(1) For the purpose of section 48 of the Act, the declaration by the owner or master of a pleasure boat shall be made on Form No. 31 of the First Schedule.

(2) The owner or master of any pleasure boat staying in Mauritius for more than 3 months shall give a security by office cheque or other bank guarantee, in such form as the Director-General may accept, to cover the duty and taxes payable on such pleasure boat.

(3) Where a pleasure boat fails to leave Mauritius at the expiry of the authorised period of stay, the bank guarantee shall be realised.

(4) The owner or master of any pleasure boat who fails to notify the Director-General of any change in accordance with section 48 (2) of the Act shall commit an offence.

27. Information to be given on Entries.

(1) Any person entering goods shall give full information as to the description, quantity and value of the goods including all particulars which may be required by any enactment or for the purpose of compiling the trade statistics of Mauritius.

(2) Any person entering goods shall show on all copies of his bill of entry the commission paid or payable to any person in or outside Mauritius, the name of the beneficiary and the place and mode of payment.

28. Form of bill of entry

(1) Every bill of entry submitted electronically shall be in accordance with the Single Goods Declaration Form No. 36 as specified in the First Schedule.

(2) Where a hard copy of a bill of entry is submitted to the Director-General, its recto shall be certified by the TradeNet User making the entry.

29. Importation on behalf of Persons Claiming Exemption or Rebate.

(1) Where an importer imports any goods on behalf of another person who claims exemption or rebate of duty, excise duty and taxes, he shall -

- (a) submit the bill of entry relating to the goods together with three copies of Form No. 30 of the First Schedule;
- (b) return, within fifteen days after the clearance of the goods, the duplicate Form No. 30 handed over to him on clearance showing that the goods have been received by the person on whose behalf the goods were imported.

(2) Where the duplicate Form No. 30 is not returned within the time specified in paragraph (1), the importer shall be liable to pay forthwith the amount of duty, excise duty and taxes payable on the goods together with any penalty or fine which may be imposed.

30. Amendment of Bills of Entry.

(1) Where there occur any error in the particulars specified in a bill of entry, the importer shall make the necessary amendment on the Single Goods Declaration Form No. 36 as specified in the First Schedule.

(2) Where, as a result of an amendment made under paragraph (1), the duty has been overpaid or underpaid by an amount of less than 200 rupees, no refund or claim as the case may be shall be made by the Director-General.

31. Passing of Bills of Entry.

The passing of a Bill of entry shall be deemed not to be completed until such entry has been validated at Customs.

32. Landing of Corpses.

Packages containing corpses, human remains or the remains of cremated corpses may be landed and removed without entry or examination on production of a permit from the Permanent Secretary of the Ministry of Health.

33. Articles for repair.

(1) Any article being part of an aircraft or ship or the equipment thereof may be landed for repair and ultimate reshipment on application being made to the Director-General on Form No 37 of the First Schedule.

(2) On reshipment, the goods shall be produced at the place of shipment to the officer who shall examine the goods and endorse Form No.37 accordingly.

34. Stacking of Cargo.

(1) Any cargo landed from a ship or aircraft shall be stacked according to their marks and in such manner as will satisfy the Director-General that a complete check can readily be made of all packages.

(2) Transhipment cargo or cargo marked for another port shall be stacked separate from any cargo for Mauritius.

35. Abandoned Goods.

(1) Where an importer intends to abandon any goods he shall so inform the Director-General in writing without delay and give full particulars of the goods in question, and the goods shall thereupon be deemed to be abandoned goods.

(2) Any abandoned goods shall be destroyed or disposed of in the presence of an officer at the expense of the owner of the goods.

35A. Sale of goods under section 61, 77, or 144 of the Act

(1) Subject to the other paragraphs of this regulation, the Director-General may, for the purposes of selling any goods under section 61, 77, or 144 of the Act, following public invitation for tenders from companies duly incorporated or registered in Mauritius, award a contract to any company.

(2) In evaluating the bids made under paragraph (1), the Director-General shall have due regard to the bid which presents the best prospects for maximum return from the sale.

- (3) The company to which a contract is awarded under paragraph (1) shall –
- (a) under Customs control, remove and warehouse the goods to a place designated by the company and approved by the Director-General; and
 - (b) appoint, pursuant to the Auction Act, a sworn auctioneer to sell the goods in such quantities or in such lots, and in such manner, as may be approved by the Director-General.
- (4) In consideration for the service provided by the company to the Director-General under the contract and in conformity with this regulation, the company shall retain from the proceeds of the sale of the goods, such fees, inclusive of an amount representing the auctioneer's commission and other charges or expenses, as constitute the percentage of the proceeds specified in the contract.
- (5) The company shall, at the time of removal of the goods under paragraph (3) (a), jointly with the proper officer, carry out a survey and draw up a detailed list of those goods in 2 originals, duly signed and dated, one original being retained by the proper officer.
- (6) Any place designated by the company under paragraph 3(a) for warehousing the goods shall be under direct control, supervision and management of the company and, as such, the company shall be responsible and accountable to the Director-General for any goods warehoused therein.
- (7) The company shall, in respect of the goods warehoused, furnish a security in such amount and in such form or manner and for such period as may be determined by the Director-General.
- (8) The lowest selling price at which an item of goods or a lot of goods for sale by auction shall not be less than –
- (a) where seized goods are put for auction – (G. N 14 of 2006)
 - (i) for the first time, 50 per cent of the value of the goods together with any duties and taxes leviable on the total value of the goods;
 - (ii) for the second time, 25 per cent of the value of the goods together with any duties and taxes leviable on the total value of the goods; or
 - (iii) for the third time, 2 per cent of the value of the goods together with any duties and taxes leviable on the total value of the goods; or

- (b) where on the coming into operation of these regulations, the goods have been lying for a period of more than 2 years, one per cent of the value of the goods together with any duties and taxes leviable on the total value of the goods, or
 - (c) where goods other than seized goods are put for auction, the duties and taxes leviable on the value of those goods. (G.N 14 of 2006)
- (9) No goods shall be sold under paragraph (3) (b) for an amount which is less than the lowest selling price referred to under paragraph (8) without the approval of the Director-General.
 - (10) The provisions of regulation 45 (2) relating to warehousing of goods shall apply to the company in the same way as they apply to a proprietor or occupier of a bonded warehouse.
 - (11) The Director-General may, at such reasonable times as may be determined by him, cause a physical stocktaking of the goods warehoused be carried out by the company in the presence of customs officers at the expense of the company.
 - (12) The company shall –
 - (a) pay the net proceeds of the sale to the Director-General not later than 7 days after the sale;
 - (b) at the same time, submit to the Director-General a certified list of the goods sold including the price at which the goods were sold, a summary of the proceeds, the amount of fees retained and the net proceeds payable to the Director-General.

36. Loading and Unloading at Places Other than Quays.

The Director-General may allow the loading and unloading of goods at places other than legal quays, on request being made in that behalf in writing and on the applicant undertaking to bear any expenses incurred for the attendance of officers at such places.

37. Special landing.

Where any cargo of a ship or aircraft is landed under special circumstances with the permission of the Director-General into a warehouse other than a bonded warehouse or a Customs Warehouse and in the custody of the agents of the ship or aircraft, the importer of the said cargo shall be liable for any charge in respect thereof.

38. Customs Warehouse Rent.

(1) Subject to paragraph (2) the rent chargeable in respect of any goods deposited in a Customs Warehouse shall, for every quarter of a ton or every quarter of a cubic metre or part thereof, be as follows -

	<i>Rs cs</i>
(a) for each day or part thereof during the first week	10.00
(b) for each subsequent day of part thereof	50.00

(2) No rent shall be chargeable on passengers' baggage removed within three clear days from the date of its receipt into the Customs Warehouse.

(3) For the purpose of this regulation the ton of 1,000 kg shall be reckoned as equal to one cubic metre and the actual weight or measurement, whichever is the greater, shall be taken for calculating of the rent chargeable.

39. Application for bonded warehouse.

Every application to the Director-General for the approval of any building, place or surface for use as a bonded warehouse shall be made in writing and shall give the following particulars -

- (1) the name and address of the applicant;
- (2) the situation and physical description of the proposed warehouse;
- (3) the description of the goods to be warehoused;
- (4) the dimensions of the proposed warehouse and the superficial area of storage space
- (5) the largest quantity and value of goods likely to be stored in the warehouse at any one time; and
- (6) such other information as the Director-General may require.

40. Appointment of bonded warehouse.

(1) Subject to paragraph (2), the Director-General may, on the appointment of any bonded warehouse, impose such conditions as he thinks fit.

(2) Except where the Director-General otherwise allows, the doors of any bonded warehouse shall open on to a street or public through-fare.

(3) The Director-General may at any time limit the number of bonded warehouses.

41. Construction of bonded warehouse.

(1) Every window of a bonded warehouse shall be secured by iron bars, at least 12mm in diameter or thickness, and not more than 10 cm apart, fixed deeply in the brick or stone work, and shall have shutters with strong hinges and a cross-bar.

(2) Any window provided for ventilation shall be covered with wire netting or perforated metal sheet of which the apertures shall not exceed 6mm in diameter, and shall be riveted on the inside to the window frames.

(3) Any window deemed by the Director-General to be superfluous shall be solidly bricked up.

(4) The entrances shall have strong doors solidly constructed to the satisfaction of the Director-General and shall have proper devices for placing of customs locks.

(5) Any vault shall be of stone or reinforced concrete and any ventilation holes shall not exceed 20 cm in diameter and shall be secured across the space by two iron bars at least 18mm in diameter deeply fixed in the stone work or concrete.

42. Contiguity of Bonded Warehouse to Adjoining Premises.

No bonded warehouse for the storage of wines and spirits shall be contiguous to or have communication, either through a private yard or otherwise, with the premises of a dealer, or retailer of wines or spirits.

43. Premises Adjoining Bonded Warehouse.

Any place adjoining a bonded warehouse shall be separated therefrom by a permanent partition of such materials as the Director-General may direct.

44. Locks.

(1) Unless the Director-General otherwise authorises, every bonded warehouse shall have two sets of locks, one provided by the Customs and the other by the warehouse proprietor or occupier.

(2) the keys of the customs lock shall be kept by the proper officer and the other shall be kept by the warehouse proprietor or occupier.

(3) Paragraphs (1) and (2) shall not apply to a specified bonded warehouse.

DO No. 4 of 2006

45. Obligations of Bonded Warehouse Proprietor or Occupier.

(1) The proprietor or occupier of a bonded warehouse shall -

(a) provide free of charge such accommodation and other reasonable facilities as the Director-General considers necessary for the convenience of an officer in attendance at the warehouse and such transport as the Director-General may require;

(b) be responsible for the duty, excise duty and taxes on all goods entered in his bonded warehouse from the time of delivery of

the goods for warehousing until payment of the duty, excise duty and taxes thereon;

- (c) keep such records as the Director-General may direct showing goods received into and delivered from his warehouse;
- (d) not later than the eighth day of each month forward to the Director-General a return showing all goods received into or delivered from his warehouse during the preceding month and the balance of goods remaining therein.

(2) The proprietor or occupier of a bonded warehouse shall -

- (a) in respect of every period of 12 months, carry out, not later than 3 months after the end of that period, a physical stocktaking of all goods in his bonded warehouse;
- (b) submit to the Director-General, not later than one month after the end of the month in which the stocktaking was carried out, a statement of that stock duly certified by a qualified auditor; and
- (c) where the quantity of any goods in the statement of stock specified in subparagraph (b) is less than the quantity specified in subparagraph (b) is less than the quantity specified in the return under paragraph (1) (d) for the corresponding month, pay, without prejudice to any penalty that may be imposed for any offence under the Act, the amount of duty, excise duty and taxes on the deficiency at the statement of stock is submitted.

(3) Paragraph (1)(d) shall not apply to a specified bonded warehouse.

45A. Obligations of proprietor or occupier of specified bonded warehouse

For the purpose of section 67(2A) of the Act, the conditions to be satisfied shall be that –

- (a) all entries in respect of goods received into, or removed from, the specified bonded warehouse, and the balance of goods remaining therein, are instantly recorded at the time the entries are passed in the computer system approved by the Director-General;
- (b) the entries and the balance of goods under subparagraph (a) tally, at any time, with the computerised records of Customs; and

- (c) Customs have on-line access to the computerised records of the specified bonded warehouse.

46. Duty Paid Goods not to Remain in Bonded Warehouse.

(1) No duty paid goods shall be allowed to remain in a bonded warehouse.

(2) No duty free goods shall be stored in a bonded warehouse unless packed

with goods liable to duty.

DO No. 4 of 2006

47. No Examination in Absence of an Officer.

(1) It shall be unlawful to open any package or examine any goods in a bonded warehouse except with the authorisation of the Director-General and in the presence of an officer.

(2) Paragraph (1) shall not apply to a specified bonded warehouse.

DO No. 4 of 2006

48. Only Approved Goods in Bonded Warehouse.

(1) Except with the authorisation of the Director-General, the proprietor or occupier of a bonded warehouse shall not store goods of a dangerous nature in his warehouse where that warehouse has been approved for general merchandise.

(2) Where a bonded warehouse has been approved for the storage of any particular goods, the proprietor or occupier of the warehouse shall not allow any other goods to be stored therein.

DO No. 4 of 2006

49. Landing Account to be taken before Removal to Bonded Warehouse.

No goods entered to be warehoused shall be removed to a bonded warehouse until the necessary account has been taken by an officer.

DO No. 4 of 2006

50. Delivery Warrant.

(1) No goods shall be delivered from a bonded warehouse until the warehouse proprietor or occupier is in possession of a warrant issued in accordance with Form No. 18 of the First Schedule.

(2) The issue of a delivery warrant in accordance with paragraph (1) shall not in any way impose any liability upon Government in respect of the goods in a bonded warehouse.

- (3) Paragraphs (1) and (2) shall not apply to a specified bonded warehouse.
DO No. 4 of 2006

51. Ship's or Aircraft's Stores.

(1) Ship's or aircraft's stores delivered from a bonded warehouse shall be placed on board the ship or aircraft on the same day of delivery from the warehouse.

(2) The Director-General may require that a ship's or aircraft's stores -

(a) be sealed; or

(b) be accompanied by an officer direct to the ship or aircraft.

DO No. 4 of 2006

52. Operations in bonded warehouse.

Every application to the Director-General for authorisation to carry on operations on any goods in a bonded warehouse under section 82 of the Act shall be made in accordance with Form No. 17 of the First Schedule.

DO No. 4 of 2006

53. Repacking.

(1) The goods to which this regulation applies may be repacked in a bonded warehouse for home consumption, for exportation, or for aircraft's or ship's stores and into such packages as the Director-General may allow.

(2) Unless removed at once, the repacked goods shall be stored in the warehouse separate from the other packages.

(3) This regulation shall apply to the following goods -

(a) spirits and wines in cask or drum;

(b) manufactured tobacco;

(c) cigars;

(d) cigarettes;

(e) any other goods in such quantity and in such manner as the Director-General may consider reasonable.

(4) Duty, excise duty and taxes shall be paid at once on any balance of the original package not repacked.

54. Reducing of Wines and Spirits.

(1) Wines or spirits may be reduced or blended in a bonded warehouse, and such reduced or blended wines or spirits shall be packed immediately into containers of such size as the Director-General may authorise.

(2) Duty, excise duty and taxes shall be paid at once on any quantity not packed.

55. Allowances for Natural Loss.

(1) The allowance on wines or spirits in casks or drums in a bonded warehouse, when entered for home consumption, shall not exceed the actual diminution of the original quantity warehoused or one per cent whichever is the less.

(2) The allowances specified in paragraph (1) shall be calculated on the liquid quantity of wines or on the proof quantity of spirits, as the case may be, reckoned from the day on which the goods were first warehoused.

56. Declaration of Dutiable Exports. (Revoked – GN 123 of 2006)

57. Clearance of Exporting Ship or Aircraft.

The Director-General may refuse to issue a clearance to any aircraft or ship until -

- (a) all port dues and other charges and penalties due by the owner or master and all duties payable in respect of any goods shipped thereon have been duly paid or their payment secured by such guarantee or deposit as the Director-General may require;
- (b) the owner or master has complied with the requirements of any law in force regarding the departure of the aircraft or ship from Mauritius;
- (c) the provisions of section 95 of the Act have been complied with.

58. Outward Manifest.

The outward manifest required to be delivered by the master of every aircraft or ship under section 95 of the Act shall be in accordance with Forms Nos. 2A and 4 of the First Schedule.

59. Clearance of Calling Aircraft or Ship.

Any calling aircraft or ship which is exempt from reporting inwards under regulation 25 shall not be required to clear outwards unless stores are shipped from a bonded warehouse.

60. Export Bill of Entry.

(1) Any exporter shall pass an export bill of entry in accordance with the Single Goods Declaration Form No.36 as specified in the First Schedule.

(2) No permit for the delivery of goods for export shall be given before an export entry has been passed.

61. Export of Rum and other spirits.

(1) Every exporter shall pass an export bill of entry in accordance with the Single Goods Declaration Form No. 36 as specified in the First Schedule.

(2) Any rum or other spirit for exportation shall be placed on wharf or at the airport early on the day of shipment, but in any case not later than 15.30 hours in order that they may be at once examined by the proper officer prior to permission being granted for shipment.

(3) Any rum or other spirit for exportation shall be accompanied from the warehouse to the wharf or airport by the relative export entry and the excise permit shall be produced to the proper officer.

(4) After examination, the rum or spirits shall be accompanied to the exporting aircraft or ship, as the case may be, by the proper officer at the expense of the exporter, until the departure of the aircraft or ship.

(5) After loading the rum or spirit may be placed under customs seal on board the exporting aircraft or ship or may be watched by an officer on board at the expense of the exporter, until the departure of the aircraft or ship.

(6) Where any rum or other spirit received on a wharf or at the airport for shipment on any day cannot be shipped on that day, it shall be placed in a Customs Warehouse or in some other place specified by the Director-General, and where the place is not a Customs Warehouse the goods may be watched outside by an officer at the expense of the exporter.

62. Aircraft's or Ship's Stores.

(1) Subject to paragraph (2) the disclosure required to be made by the master and every member of the crew of a ship or aircraft under section 97 (3) of the Act shall be made in accordance with Form No. 24 or 24A of the First Schedule as the case may be.

(2) No disclosure under paragraph (1) shall be required where an aircraft only remains in Mauritius for a period during which officers are on duty at the airport.

63. Allowance for the Master and Crew.

(1) The master and every member of the crew may be allowed to retain for their own consumption on board an aircraft or ship whilst in Mauritius the following quantities of -

Quantity per day

Tobacco in any form, or cigars or cigarettes	30 gms
Spirits 	150 cc
Wine 	300 cc
Ale or Beer 	500 cc

(2) The allowances specified in paragraph (1) shall only be granted in respect of stores already on board the aircraft or ship and as respect those members of the crew who are victualled on board and remain on board while the aircraft or ship is in port.

(3) None of the goods specified in this regulation may be landed by the master or any member of the crew without payment of the appropriate duty, excise duty and taxes.

64. Shipment of Stores from Bond and Free of Import Duty.

(1) An application under section 100 of the Act shall be made in accordance with Form No. 19 of the First Schedule.

(2) The bond required to be given under section 103 of the Act shall be in accordance with Form No. 27 of the First Schedule.

(3) Prior to the shipment of any stores, a bill of entry in accordance with the Single Goods Declaration Form No. 36 as specified in the First Schedule shall be passed in respect of such stores.

65. Restriction as to quantity.

For the purpose of section 102 of the Act -

- (a) tobacco, wines and spirits may be shipped as stores in such quantities as will bring the quantity on board up to the maximum authorised under regulation 66 for the voyage about to be undertaken;
- (b) the Director-General may impose any limitation on the quantity of other goods delivered as stores from a bonded warehouse where he has reason to believe that the goods are being exported as merchandise under the guise of ship's or aircraft's stores.

66. Quantity of Tobacco, wines and spirits allowed.

(1) The maximum quantity of tobacco, wine and spirit which may be allowed as ship's or aircraft's stores shall be calculated on the following basis -

- (a) 250 gms tobacco including cigars and cigarettes per person per week;

- (b) 1 Litre of spirit of all kinds per person per week;
- (c) 1 Litre of wine per person per week.

(2) Sugar or any goods produced in Mauritius may be shipped as aircraft's or ship's stores in such quantities as the Director-General may determine.

67. Drawback on Goods Exported after Manufacture.

For the purpose of section 106(1) of the Act -

- (a) no drawback shall be paid in respect of imported materials used in the manufacture of exported products unless the claim is made on Form No. 32;
- (b) no claim for drawback shall be considered unless the exporter has, prior to the exportation of the goods, made arrangements with the Director-General to determine the proportion of raw materials entering the export products;
- (c) the Director-General may require the exporter to produce the certification of the Mauritius Standards Bureau or any other recognised institution as to the contents of imported raw materials in the export products.

68. Drawback on Goods Exported in the Same State.

For the purpose of section 106(2) of the Act -

- (a) any person making a claim for drawback shall do so in writing and shall produce in addition to the export bill of entry, a copy of the import bill of entry and the invoice relating to such goods;
- (b) no claim for drawback shall be made except -
 - (i) within six months from the time of import;
 - (ii) where the F.O.B. value at the time of export is greater than the C.I.F. value at the time of import.

69. Claim for Drawback.

- (1) Every claim for drawback on any goods exported shall -
 - (a) be made by the exporter within three months from the date of entry for export of the goods;

- (b) show clearly how the amount of drawback claimed has been arrived at; and
- (c) be accompanied by a copy of the export bill of entry.

(2) No payment for drawback on any goods shall be made unless such goods have been cleared for export by the proper officer.

(3) No claim for drawback which amounts to less than 500 rupees shall be considered.

(4) Notwithstanding paragraph (3), several claims for drawback, although each one of them does not exceed Rs 500, may be considered by the Director-General provided that the aggregate amount of such claim at any one time is not less than Rs 5,000.

70. Export Bill for Goods under Drawback.

All entries for goods exported under drawback shall bear the words “Exported under Drawback ” under the description of the goods.

71. Post Office Drawback.

Any goods to be exported under drawback through the **Post Office** shall be produced to the proper officer for examination and shall be packed and posted under his supervision.

72. Drawback at Standard Rates.

Notwithstanding regulation 67, payment for drawback may be made in respect of the goods specified in the Second Schedule.

73. Transhipment.

(1) The entries for the transhipment of goods in accordance with section 110 of the Act shall be made on the Single Goods Declaration Form No. 36 of the First Schedule.

(2) Where goods for transhipment have to leave the customs area prior to transhipment they shall be warehoused as the Director-General may direct.

74. Coasting Trade.

(1) On the arrival or before the departure of every coasting aircraft or ship from or to one of the dependencies of Mauritius, the master shall declare on Form No. 22 of the First Schedule all the cargo carried in the aircraft or ship, and shall furnish such copies of the Form as may be required by the Director-General.

(2) In the case of a departing coasting aircraft or ship, subject to all the requirements of the law having been complied with, one copy of the Form shall be issued by the Director-General as the clearance for the intended voyage.

74A. Import from and export to Agalega, Rodrigues or St Brandon

Any goods imported from or exported or re-exported to Agalega, Rodrigues or St Brandon shall be entered under the appropriate Form No. 33, 34 or 35 as specified in the First Schedule.

75. Coasting Trade Round the Island of Mauritius.

Regulation 74 shall not apply to a coasting vessel engaged solely in trade round the coast of Mauritius, but the master of such vessel shall, when required by any officer, declare to such officer the quantity and description of all goods on board his vessel giving full particulars of the place and date of loading and discharge.

76. Samples.

(1) Samples of goods under Customs Control may be taken in small quantities by the importer without entry on an application in writing being made to the Director-General.

(2) Any application made under paragraph (1) shall specify the name and date of the report of the importing aircraft or ship, the date of warehousing where applicable, and the marks and numbers of the packages from which the samples are required, and shall contain an undertaking to pay the duty, excise duty and taxes on the samples when perfect entries are passed for the goods.

77. Samples for Official Purposes.

(1) Where samples are taken by an officer for any purpose connected with the Act or these regulations, such samples shall, as far as possible, be returned to the importer if claimed within one week after the date of the passing of the perfect entry for the goods.

(2) Any samples not claimed in accordance with paragraph (1) shall be disposed of in such manner as the Director-General may deem fit.

78. Goods Landed by Mauritius Marine Authority.

The Director-General may require the Mauritius Marine Authority to account for all goods landed by it or on its behalf.

79. Obligation of Passengers.

Any passenger on arrival shall be liable to declare to the proper officer all goods he has in his baggage, and to open, unpack and repack any packages as may be required for examination by Customs.

80. Passengers Arriving By Air.

(1) Every passenger arriving at the airport may leave the airport through a green or red channel as may be provided.

(2) Any passenger who enters the green channel shall be deemed to have declared that he has no restricted or prohibited goods or any goods liable to duty, excise duty and taxes in his possession.

(3) Any passenger to whom paragraph (2) applies and who is found to be in possession of any such goods as is specified in that paragraph shall commit an offence and the goods shall be liable to seizure.

(4) For the purpose of this regulation -

(a) “ **green channel** ” means a channel reserved by the Director-General at the airport for use by incoming passengers who have no prohibited or restricted goods or goods liable to duty, excise duty and taxes;

(b) “ **red channel** ” means a channel reserved by the Director-General at the airport for use by incoming passengers who have prohibited or restricted goods, or goods liable to duty, excise duty and taxes.

81. Passengers Arriving by Sea.

(1) Passengers and their luggage from a ship shall land at such place as the Director-General may designate.

(2) No baggage or other goods landed by or on behalf of any passenger shall be removed from the place designated under paragraph (1) until any duty, excise duty and taxes chargeable has been paid and the baggage or goods have been cleared by the proper officer of Customs.

82. Entry for Merchandise, Newspapers and Magazines.

(1) No entry shall be required for -

(a) *bona fide* passengers' baggage;

(b) parcels or packets and *bona fide* trade samples, not being merchandise for sale, received by post.

(2) Merchandise intended for sale and arriving or leaving by ship or aircraft in a passenger's baggage shall be specifically declared as cargo on the appropriate bill of entry.

(4) Notwithstanding paragraphs (2), newspapers and magazines intended for sale and imported by air may be entered in such manner as may be specified by the Director-General.

83. Part Clearance of Baggage.

A passenger may be allowed to pay duty, excise duty and taxes on a portion only of the dutiable goods in his baggage, provided that any goods not cleared shall be left in the Customs Warehouse where they shall be liable, apart from any duty, excise duty and taxes payable, to prescribed rent if they are not removed within three days.

84. Unaccompanied Baggage.

Baggage arriving in Mauritius unaccompanied by the passenger, and not manifested, but covered by his declaration of the contents of the packages may, for the purpose of examination, be dealt with in the same manner as baggage accompanying a passenger.

85. Entrance and Exit for Vehicles in Customs Area.

Unless otherwise authorised by an officer, all vehicles and pedestrians entering or leaving the Customs Area shall comply with such instructions as the Director-General may give by notice displayed on a notice board at the gate of the Customs Area.

86. No Parking in Customs Area.

- (1) No vehicle shall ply for hire within the Customs Area.
- (2) After taking up or setting down passengers or loading or unloading goods, as the case may be, every vehicle shall immediately proceed outside the Customs Area.
- (3) No vehicle shall be parked in the Customs Area.

87. Removal of Goods.

Any goods removed from Customs Area shall be accompanied by such documents as may be required by the Director-General and such documents shall be handed over to the officer at the exit gate.

88. Goods on Quay at Owner's Risk.

- (1) No liability shall be incurred by the Customs for any loss of or damage to any goods left on any quay.
- (2) Goods, other than goods in a container under Customs seal, landed or brought to the quay for shipment may be watched by any officer outside normal working days and hours at the expense of the owner of the goods.

89. Fire or Naked Lights Prohibited.

(1) No fire or naked light shall be lit on any quay or any covered place occupied by goods under customs control.

(2) No person shall smoke in any shed or covered place occupied by goods under customs control.

90. Deferred Duty and Tax Scheme.

(1) Any person who intends to operate a shop under the Deferred Duty and Tax Scheme shall make an application to the Director-General in such form and manner as the Director-General may determine.

(2) No person shall operate a shop under the Deferred Duty and Tax Scheme unless--

(a) his premises have been approved as such by the Director-General;

(b) he is registered as a registered person under the Value Added Tax Act; and

(c) he displays in a conspicuous place at the shop a logogram in the form approved by the Director-General

(3) Any goods intended for sale at the shop shall be entered for export and shall be accompanied by the relevant warehousing import and export entries.

(4) Every operator of a shop –

(a) subscribe such bond as the Director-General may consider sufficient to cover all his transactions from the time the goods are imported or removed from bond until they are sold for export or accounted for;

(b) keep a full and true record, whether electronically or otherwise, of all transactions relating to the shop; and

(c) sell goods mainly to visitors.

(5) A receipt with such copies and in such form as may be approved by the Director-General shall be delivered to every passenger purchasing goods at a shop.

(6) Where an operator sells goods to a visitor, he may sell the goods free of duty, excise duty and taxes provided that the goods are transferred to the port or airport to be placed in the custody of an approved person for delivery, under Customs control, to the visitor at the time of departure.

(7) Where the goods are delivered to a visitor otherwise than in the manner specified in paragraph (6) –

- (a) the visitor shall, at the time the goods are purchased, pay to the operator the value of the goods together with the duty, excise duty and taxes payable on the goods;
- (b) the visitor, at the time of his departure and on presentation to the proper officer, of the goods, his passport or other travel documents and the receipt showing the amount paid, may claim a refund of any duty, excise duty and taxes paid on those goods; and
- (c) the approved person acting on behalf of the Director-General shall, subject to paragraph (8), refund to the visitor any duty, excise duty and taxes paid on the goods after deducting therefrom the administrative charges specified in the Sixth Schedule.
- (8) No refund of duty, excise duty and taxes shall be made by the approved person where the amount otherwise refundable before deduction of administrative charges is less than 20 rupees in the aggregate in respect of purchases made in one shop
- (9) Where goods transferred in the manner specified in paragraph (6) have remained unclaimed by the visitor for a period exceeding 8 days from the date of his departure, the approved person shall hand over those goods to the proper officer.
- (10) Every operator, shall, not later than 20 days after the end of every month, submit to the Director-General, in respect of that month, a return in a form approved by the Director-General, either electronically or otherwise authorised by the Director-General –
- (a) specifying the receipts and deliveries of each type of goods and the balance remaining on the last day of the month, and the amount of duty, excise duty and taxes payable at time of sale; and
- (b) at the same time pay to the Director-General, the amount of the duty, excise duty and taxes payable for that month.
- (11) The operator shall –
- (a) in respect of every period of 12 months, carry out, not later than one month after the end of that period, a physical stocktaking of all goods in his shop;
- (b) submit to the Director-General, not later than one month after the end of the month in which the stocktaking was carried out, a statement of that stock duly certified by a qualified auditor; and
- (c) where the quantity of any goods in the statement of stock specified in subparagraph (b) is less than the quantity specified in the return under paragraph (10)(a) for the corresponding month and without prejudice to any action the Director-General may take under the customs laws, pay, at the time, the amount of duty, excise duty and taxes on the deficiency.

- (12) (a) The Director-General may, at any time, cause a physical stocktaking of the goods in a shop to be carried out by the operator at the operator's expense.
- (b) Where a stocktaking under subparagraph (a) shows a deficiency, the operator shall, without prejudice to any action the Director-General may take under the customs laws, immediately pay the duty, excise duty and taxes in respect of the deficiency.

(13) Where a person operating a duty free shop at a place other than at the port or airport has elected to operate under the Deferred Duty and Tax Scheme pursuant to section 168(2) of the Act, he shall as from 1 October 2006 be governed by the provisions of this regulation.

(14) In this regulation -

“ **approved person** ” means the person approved by the Minister;

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

“ **operator** ” means a person operating a shop under the Deferred Duty and Tax Scheme;

“ **qualified auditor** ” has the same meaning as in the Companies Act 2001;

“ **shop** ” means a shop approved under the Deferred Duty and Tax Scheme

90A. Duty free shop

(1) Any goods intended for sale at a duty free shop shall be entered for export and shall be accompanied by the relevant warehousing import and export entries.

(2) Every operator of a duty free shop shall sell goods free of duty, excise duty and taxes to incoming or outgoing passengers only.

(3) The provisions of regulation 90(4)(a) and (b), (10), (11), (12) and (14) shall apply to a duty free shop with such modifications, adaptations and exceptions as may be necessary to bring them in conformity with this regulation.

91. Issue of Certificates of Landing etc.

Certificates relating to goods which are or have been under customs control may be given by the Director-General at his discretion to any interested person on payment of the stamp duties prescribed in any enactment and of such fees as the Director-General may impose for any extra work involved.

92. Forms to be Endorsed by Mauritius Chamber of Commerce and Industry.

(1) Subject to paragraph (2) every form required under these regulations to be submitted to the Director-General shall be endorsed by the Mauritius Chamber of Commerce and Industry.

(2) Form No. 1 to Form No. 5, Form No. 11, Form No. 19, Form No. 22, Form No. 24, Form No. 30 and Form No. 32 shall be endorsed up to 30 November 2006.

93. Form of Security.

The security to Customs which may be required under these regulations shall be in accordance with Form No. 29 of the First Schedule.

93A. Transitional provisions

(1) For the purposes of section 168(1) of the Act—

(a) the certified statement of materials shall, in respect of each consignment, indicate the date and the bill of entry number;

(b) the export enterprise shall, not later than 15 October 2006, pass a bill of entry for home consumption in respect of the materials and at the same time submit a security acceptable to the Director-General to cover the duty, excise duty and taxes payable, if any, on the materials;

(c) the pioneer status enterprise shall, not later than 15 October, submit a security acceptable to the Director-General to cover the duty, excise duty and taxes payable, if any, on the materials.

(2) Where the materials –

(a) are used in the production by 31 January 2007, the security referred to in paragraph (1)(b) or (c) shall lapse; or

(b) are not wholly used in the production by 31 January 2007, the enterprise shall, not later than 7 February 2007, pay to the Director-General any duty, excise duty and taxes on the materials not used as at 31 January 2007.

(3) Where any person operating a duty free shop at a place other than at the port or airport does not make an election under section 168(2) of the Act, he shall, as from 1 October 2006, continue to be exempted from payment of duty, excise duty and taxes on goods he imports and which are intended for sale in his duty free shop.

(4) The provisions of regulation 90(3), (4)(a) and (b), (5), (6), (7), (8), (9), (10), (11), (12), and (14) shall apply to a duty free shop referred to in paragraph (3) with such modifications, adaptations and exceptions as may be necessary to bring them in conformity with this regulation.

94. Penalty.

(1) Any person who contravenes any of these regulations shall commit an offence.

(2) Any person who commits an offence for which no specific penalty is provided shall, on conviction, be liable to a fine not exceeding 100,000 rupees.

(3) The court, before which a person is convicted of an offence under paragraph (2), may, in addition to any penalty imposed, order the forfeiture of any goods which are the subject matter of the offence.

95. The Customs Regulations 1947 are repealed.

Made by the Minister on 14 February 1989.

FIFTH SCHEDULE

(regulation 28 (2))

see G.N 113/89 & D.O 40/89

SIXTH SCHEDULE

(regulation 90 (12) (c))

Administrative charges GN 228 of 2006	...	150 rupees per every refund
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SEVENTH SCHEDULE

(regulations 7 and 8)

(a) On any weekday	...	200 rupees per hour
(b) On any Sunday or public holiday	...	275 rupees per hour
(c) Special attendance	...	75 rupees per hour