

MAURITIUS NATIONAL TIME RELEASE STUDY 2023



JANUARY 2024

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1. ACRONYMS

AWB	Airway Bill
BL	Bill of Lading
BOE	Bill of Entry
CCS	Cargo Community System
CHCL	Cargo Handling Corporation Limited
CMS	Customs Management System
DVS	Division of Veterinary Services
FAD	MRA Finance and Administration Department
FCL	Full Container Load
FFA	Freight Forwarding Agent
FIU	Food Import Unit
GHA	Ground Handling Agent
LCL	Less Container Load (Consolidated Cargo)
MACCS	Mauritius Cargo Community Services
MICCP	Ministry of Industry, Commerce and Consumer Protection
MNS	Mauritius Network Services
MPA	Mauritius Port Authority
MRA	Mauritius Revenue Authority
NPPO	National Plant Protection Office
NTFC	The National Trade Facilitation Committee
OGA	Other Government Agency
PB	Pharmacy Board
RSNSA	Radiation Safety and Nuclear Security Authority
TECD	MRA Taxpayer Education and Communication Department
TFA	Trade Facilitation Agreement
TRS	Time Release Study
WCO	World Customs Organisation
WTO	World Trade Organisation

2. FOREWORD

The push for trade facilitation is on the rise, contributing to the economic prosperity and growth of nations worldwide. This significance is clearly demonstrated through the development and acceptance of the Trade Facilitation Agreement (TFA) by World Trade Organisation (WTO) members. This agreement serves as a solid commitment to implementing new measures, aiming to enhance trade facilitation and speed up the movement, clearance, and release of goods at borders.

The WTO's Trade Facilitation Agreement (TFA) encompasses a wide range of policies and measures that, once put into action, have the potential to significantly increase cross-border trade. One of these provisions focuses on the time it takes to clear goods at borders and involves conducting Time Release Studies (TRS) using a globally recognized methodology. In fact, the duration it takes to clear cargo has become a key metric for the international trading community to evaluate the efficiency of cargo clearance at entry or exit points.

As a party to the WTO Trade Facilitation Agreement (TFA), Mauritius is required to regularly carry out a Time Release Study, as outlined in the agreement. The Mauritius Revenue Authority, responsible for overseeing the movement of goods at the port and airport, has taken initiatives to conduct Time Release Studies (TRS) in 2017 and 2020 using the methodology developed by the World Customs Organisation (WCO). These studies led to the initiation of several projects aimed at further improving clearance times. Three years after the last TRS, an assessment of the effectiveness of measures implemented became necessary, and this is another key objective of the current Time Release Study.

The Mauritius Revenue Authority (MRA) is wholeheartedly committed to meeting the obligations and objectives set by the Government, consistently undertaking initiatives to enhance conditions conducive to robust financial growth and economic well-being of all citizens. We firmly believe that TRS plays a crucial role in advancing trade facilitation, creating synergies with other agencies operating at borders and fostering more efficiency to match performances achieved by top-notch Customs administrations.

I would like to take this opportunity to extend my heartfelt thanks to all our partners for their valuable contributions to the execution of yet another TRS. Your esteemed collaboration has been crucial, and we anticipate building even stronger partnerships in the future for the betterment of the trading community and the people of Mauritius as a whole. Additionally, I want to commend the Director of Customs, his staff and all other MRA officers for their unwavering efforts in producing the current report, which I am now presenting to you.

Sudhamo Lal
Director General
Mauritius Revenue Authority

3. EXECUTIVE SUMMARY

3.1. TRS METHODOLOGY

The WCO developed the original TRS Guide in 2001 as a tool to assist its members to identify opportunities to improve border-related procedures so as to achieve further efficiency and effectiveness. Over the years, the TRS has evolved to become an essential instrument for any country in the quest for modernisation and improved effectiveness of border management. The WTO, having acknowledged the value of this tool, has included this study as a requirement for all its members in the Trade Facilitation Agreement.

Mauritius was among the first nations to ratify the World Trade Organisation Trade Facilitation Agreement. Having classified the publication of average release times as an area where Mauritius would require assistance, Mauritius engaged with the WCO to obtain this assistance and training sessions were conducted to capacitate local resource persons to execute a TRS project. Since the entry into force of the TFA, Mauritius has conducted two studies, in 2017 and 2020. These studies have effectively highlighted room for improvement in various areas and recommended multiple actions to adjust inefficient procedures and reduce processing times.

3.2. STATUS OF PREVIOUS RECOMMENDATIONS

It is worth mentioning that all recommendations of the 2017 TRS have been fully implemented. The table below enumerates the measures commended in the 2020 TRS and highlights the implementation status of each.

Table 1 – TRS 2020 Recommendations

	Recommendations	Status of implementation as at July 2023
1	Review mode of submission and number of documents required by Other Government Agencies (OGAs) To review and reduce to minimum the number of documents required by OGAs and to allow single electronic submission of scanned copies of all original documents required.	TradeLink now provides for single submission of documents even for goods that may be subject to control by more than one agency.
2	Re-engineer processes of OGAs To reengineer the approval process for permits and authorizations and introduce a risk management strategy to avoid the systematic inspection of all consignments. This risk management approach has also been recommended by the World Bank in the 'Trade Facilitation Mission' report in April 2018.	A non-automated risk strategy is being applied by various OGAs which is preventing the systematic control or inspection of all goods falling under their purview.

	Recommendations	Status of implementation as at July 2023
3	<p>Introduce electronic payment options for payment of fees and charges to OGAs</p> <p>Apply amended legislations for fees and charges to be collected by a single body.</p> <p>Implement an electronic payment system for collection of all fees and charges.</p>	<p>Customs is already collecting various fees for various licences, permits or verification on behalf of OGAs.</p>
4	<p>Insufficient resources to cope with increased cargo traffic at the port</p> <p>Additional equipment should be acquired for the conveyance of containers for unloading, scanning and examination.</p> <p>Creation of new examination bays to enable physical inspection of a larger number of containers at the same time</p> <p>Port personnel should be increased to reduce the time to bring containers to examination bays, verification of seals and opening of containers.</p>	<p>A new examination bay has been put in service and new personnel and equipment from both Customs and Mauritius Port Authority (MPA) have been attributed to this facility to expedite physical inspection of goods.</p>
5	<p>Apply statutory time frame for submission of declarations</p> <p>To configure the Customs Management System (CMS) to monitor the time frame for submission of declarations after arrival of vessel</p> <p>Sensitize brokers/Freight Forwarding Agents (FFAs) to make optimum use of pre arrival clearance facilities</p>	<p>A statutory timeframe for submission of declarations has already been applied.</p> <p>Regular information sessions are being held with Brokers and FFAs to detail the advantages of pre-arrival declaration and results have been positive as evidenced by the present report.</p>
6	<p>Lack of professionalism of certain brokers and declarants</p> <p>Conduct regular training and awareness workshops.</p> <p>Conduct consultations with all actors in the supply chain to identify measures to improve compliance levels.</p> <p>Execute the Broker rating system and extend same to other types of declarants such as FFAs.</p>	<p>Regular training, awareness workshops and consultations are being conducted with brokers and declarants.</p> <p>A broker rating methodology has been devised and will be applied after consultation with stakeholders concerned.</p>

	Recommendations	Status of implementation as at July 2023
7	<p>Lack of visibility of declaration processing</p> <p>Customs to review the mobile application to view status of (Bills of Entry) BOEs to add new functionalities and to sensitize on the benefits of using the mobile application to view the status of BOEs.</p>	The mobile application was reviewed and a brochure designed by TECD (MRA's Taxpayer Education and Communication Department) has been posted on the MRA Website. As a result, the usage rate of the mobile application has increased.
8	<p>Cut-off time for gate-in of export containers too long at Cargo Handling Corporation Limited (CHCL)</p> <p>To gradually decrease the cut off time for receipt of export containers at CHCL to eventually reduce the total time taken to complete the exportation process.</p>	Export containers are now accepted at CHCL until 23hrs on the eve of arrival of the vessel irrespective of the departure time.

MRA Customs is pursuing all efforts in the above process areas to constantly streamline and expedite cargo clearance. In addition, a monitoring strategy has been put in place to assess Customs processes on a monthly basis through various reports that have been developed in CMS.

3.3. GENERAL OBSERVATION AFTER DATA ANALYSIS

Results obtained for the present study have demonstrated that measures implemented ensuing past TRS projects have had very positive impacts on the duration of certain processes. In most cases results have improved and very few regressions have been observed. The table below provides the major results obtained for imports and provide a comparison with results obtained in 2020.

Table 2 – Overview of imports results

SEA/AIR IMPORTS						
Processes	Sea FCL		Sea LCL		Air	
	2020	2023	2020	2023	2020	2023
Vessel/aircraft arrival to submission of BOE	16:09	26:47	54:50	27:36	14:31	13:11
Submission of BOE to Customs release	64:18	43:11	19:45	19:25	1:51	1:47
Customs release to cargo gate-out	22:14	21:05	26:22	67:45	3:38	3:29
Vessel/aircraft arrival to cargo gate-out	100:28	89:20	123:50	119:34	41:56	40:51

3.4. RECOMMENDATIONS BASED ON RESULTS OF ANALYSIS

The study has unveiled some areas where improvements are required and recommendations have been framed to address these. It is significant to note that the recommendations are based on results obtained and on field observations and discussions with stakeholders and officers concerned. This approach has allowed a wider identification of challenges, not based solely on data analysis.

The following challenges have been identified:

1. OGAs are not applying risk management sufficiently to reduce the frequency of their controls.
2. The volume of declarations sent to yellow or red channel in CMS remains high.
3. Submission of declarations occurs too long after manifest submission.
4. Information on arrival of goods is not communicated in a timely manner to importers resulting in delays in submission of declarations.
5. Electronic payment options involve a cost and are not available for some types of payment.
6. Automatic clearance of declarations in CMS is unnecessarily delayed in most cases.

In opposition to the above challenges, the measures listed below have been identified for implementation with the aim to:

1. To engage with OGAs to popularize the benefits of risk management and to develop the necessary system functionalities to filter consignments from an OGA perspective.
2. To increase the amount of declarations sent to green channel through more efficient targeting, thereby reducing the number of declarations subjected to Customs or OGA documentary control.
3. To apply special controls to consignments declared long after their arrival. This will incite stakeholders to file their declarations more expeditiously.
4. To develop an importer/exporter portal to dispense information on vessel/cargo arrival and provide tools to allow importers to estimate any duty and taxes applicable on a consignment.
5. To consider introducing free mobile payment facilities and to extend electronic payment options to any type of tax, charges or fees.
6. To gradually reduce the system delay for granting automatic clearance.

3.5. ACTION PLAN

As recommended by the WCO, an action plan has also been drafted to list the various activities to be completed to develop and deploy all recommendations of the present report and to identify the parties who will be involved and their respective roles and responsibilities. Additionally, time frames have been set to ease monitoring and help ensure that the measures are effectively rolled out at the earliest possible.

4. BACKGROUND

4.1. Introduction

The Time Release Study is a key, globally known tool to quantify the real-time required for the release or clearance of goods, from the landing time, up to the physical release of the goods, with the aim of identifying loopholes in the trade cycle and applying the appropriate fundamental procedures to enhance the effectiveness and efficiency of border operations.

Countries are advised to use the TRS because it is a unique tool that can be used to:

- measure the actual time needed for goods to be released from the point of arrival to the point of physical release;
- evaluate the efficacy and efficiency of each party involved in the trade cycle;
- identify loopholes impacting on the release of goods;
- gather empirical data for re-engineering current procedures;
- identify possibilities for improving border management performance;
- create a baseline for assessing border management performance;

The overall amount of time required to finish all formalities is accounted by the TRS. Alternatively, it has the ability to precisely ascertain the duration of every individual process, including the mean duration required to prepare paperwork and fulfil obligations for every relevant party, as well as other average durations associated with the transportation of goods between multiple countries in the international supply chain.

For instance, the time required to approve a Customs procedure can be broken down into different parts, such as the overall duration for documentary check and the actual time spent examining the cargo. It is also likely to determine the overall time required by the competent authorities to grant any required licence, by calculating the overall time from the submission of a request for an import, transit, export, or tariff quota licence, until the requested licence is actually issued by the competent authorities.

According to the Revised Kyoto Convention (RKC), "clearance" is the completion of all formalities required to allow goods to be exported, used domestically, or placed under another Customs procedure and "release" is the action taken by Customs to allow goods undergoing clearance to be placed at the disposal of the person concerned. However, release should often be interpreted as the actual physical release of the cargo for the purpose of a TRS.

4.2. Objectives and important characteristics of the TRS

Though a country performing a TRS might have a number of aims, the superseding or main objective is to distinguish and address loopholes in procedures connected with the global movement of goods. This aim stays significant, both for the on-going global trade cycle, and for how that cycle could change in future.

Nevertheless, Customs organizations are likewise inspired by extra goals to perform a TRS, based on national policy considerations and priorities. The Customs organizations of WCO Members have been performing Time Release Studies with essentially the following main objectives:

1. Assessing the average performance of Customs and other parties of business procedures;
2. Pinpointing loopholes in the international supply chain and/or imperatives influencing the release of goods, comprising documents and finance with regards to the movement of information;
3. Evaluating recently introduced and adjusted policies, procedures, techniques, technologies and infrastructure, or administrative variations;
4. Creating a model for trade cycle performance measurement;
5. Pinpointing chances for trade facilitation enhancement;
6. Accounting the arithmetic mean and/or median time between the landing time of goods and their delivery into the economy; and
7. Assessing with accuracy, in light of a standardized system, the time expected for each overriding occasion between landing and delivery of the cargo, i.e. unloading, storage, submission of the declaration, examination, interventions by other government agencies and release of goods.

4.3. Rationale and benefit

The TRS offers the following benefits to national governments:

1. Enhance the efficiency of Customs administrations and other government agencies engaged in the trade cycle of goods in relation to importation, exportation or transit of goods, or any other Customs regime associated with the release and clearance of cargo;
2. Enables Customs and other parties to discover collaborations, and to cooperate altogether in tackling national matters or difficulties which signify a cause of delay or difficulties in the movement of goods;
3. Improves circumstances for the faster international movement of goods subject to import, export, transit, or any other Customs regime linked to cargo release or clearance, lowering transaction costs for merchants and boosting local and foreign investment;
4. Increases potential for national productivity development, resulting in increased international competitiveness in the global market; and
5. Assists the government's macroeconomic efforts by increasing the efficiency and effectiveness of cross-border administrations.

The TRS offers the following advantages to businesses and consumers:

1. Allows the business community to collaborate with Customs and other government agencies to enhance trade cycle of goods in regard to a country's import, export, or transit release/clearance procedure, hence offering an improved trading atmosphere;

2. Minimize the financial cost that businesses are likely to incur as a result of any potential inefficiencies in the trade cycle from one or more government administrations;
3. Improves the business community's openness and predictability regarding the release or clearance procedure, resulting in improved inventory management and just-in-time delivery;
4. Offers favourable circumstances for legitimate businesses to benefit from trade facilitation measures or initiatives including pre-arrival processing, Single Window, and Authorized Economic Operator;
5. Allows private terminal and warehouse owners, freight forwarders, and other enterprises to function in a dynamically efficient atmosphere;
6. Offers competitive and fair pricing to consumers who will not have to bear extra costs resulting from inefficient procedures or inappropriate actions that may add cost to products during release or clearance before the goods reach consumers; and
7. Enhances customer choices and better access to international and domestic goods.

4.4. WTO requirement

The Establishment and Publication of Average Release Times as a requirement of the World Trade Organisation (WTO) is incorporated in Article 7.6 of the Trade Facilitation Agreement (TFA). At the moment of ratification of the Agreement by Mauritius, Article 7.6 of the WTO TFA was categorized under category C for which help and support for Capacity Building was necessary for execution.

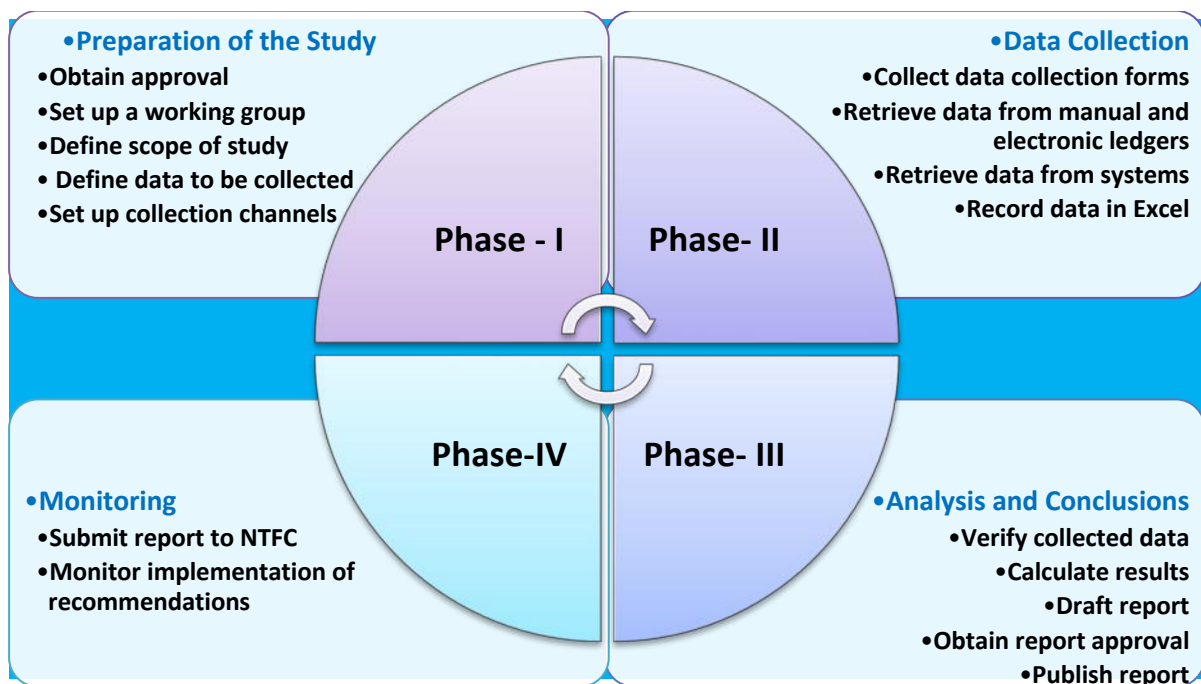
Mauritius received assistance from the WCO to capacitate local resource persons to conduct a TRS in 2016 and in the same year, a TRS was conducted and launched in presence of the Minister of Financial Services and Good Governance on the 26 January 2017 during the World Customs Day celebrations.

A second TRS has been conducted by Customs in 2019 and launched in 2020. However, due to the prevailing pandemic, no official event was held for this launching.

4.5. Study methodology

The WCO methodology was used in the TRS, adapted to the Mauritian context, and an action plan was developed accordingly to ease the implementation of the research. Unlike in 2017, in this present study a four-step approach was adopted. This methodology corresponds to the one described in the latest update, version 3, of the WCO TRS Guide which was published in 2018. The fourth phase, which was not included in the initial 2017 TRS, includes monitoring and assessment of the recommendations contained in the report. This step also envisages the development of an action plan that pinpoints the activities to be performed in accordance with the recommendations, the stakeholders involved, and the assumed timeframes for completion. The action plan also refers to key measures of the WTO-TFA, as appropriate. The National Trade Facilitation Committee (NTFC) is required to work with the Steering Committee and the MRA to implement the action plan.

The key activities of each phase are shown in the figure below.



4.6. Scope of study

A scope similar to that of 2017 and 2020 was favoured since it would allow comparison of results between the two studies to earmark improvements or areas where performances had deteriorated. Hence, as directed by the Customs TRS Steering Committee, the present study encompasses the following:

- Sea and Air import consignments for which a BOE has been submitted within the period of 10 Jul to 06 Aug 2023; and
- Sea and Air export consignments for which a BOE has been submitted within the period of 10 Jul to 06 Aug 2023.

4.7. Data collection

Most of the required data were retrieved from the various IT Systems in place and managed by different stakeholders. These are:

1. The Customs Management System (CMS)
2. The Cargo Community System (CCS) managed by the Mauritius Cargo Community Services (MACCS)
3. The Air Mauritius Cargo System
4. The TradeLink Single Window
5. Customs databases

Most of the remaining data required for the TRS were captured on specially designed forms by concerned stakeholders either manually or in electronic format. It is also significant to point out that, as allowed and encouraged in the latest WCO TRS guide, data was also captured through the use of a smart device to record physical release of air consignments at the Air Mauritius warehouse. Such data was automatically transferred from the device to a server where it was retrieved and converted in Excel format. Similarly, all data obtained manually were captured in Excel sheets. As was the case in 2017, all collected data were compiled into master databases for import and export consignments.

4.8. Data sampling and analysis

No specific sampling methodology was used as most of the data required could fairly be extracted from systems. Stakeholders were hence requested to collect the maximum records possible for the study period. Data provided by the stakeholders was then matched with data already available in the various IT systems.

Calculation of results was done using the five (5) master databases in Excel format as follows:

1. Sea FCL import consignments
2. Sea LCL import consignments
3. Air import consignments
4. Sea export FCL consignments
5. Air export consignments

As in 2017, the collected dataset was highly skewed, so the median was used to calculate central tendency. Microsoft Excel was also utilised to calculate medians and, where appropriate, percentages. Results have been calculated in terms of hours and minutes as many of the measured processes are completed within minutes.

It is important to note that as per the WCO methodology, calculation of average processing times **does not exclude non-working days or hours**. This approach provides more realistic results and better benchmarking possibilities with countries that have conducted TRS projects.

5. STUDY FINDINGS

This chapter presents the results obtained for the present study. For each measure, a short analysis text is provided as well as a comparison with the results published in the 2017 and 2020 reports to highlight areas where improvements were recorded or where regressions have been noticed. Tables summarizing all results have also been provided for ease of reference at the end of this chapter. Compared to the previous TRS, it has been noted that improvements have been recorded in more than 80% of the measured timestamps. As recommended by the WCO, the study focused on the main procedures, more specifically on the arrival of cargo until their physical delivery, and it is very encouraging to notice that recommendations put in place have brought about positive results for this pivotal measure.

For the purposes of the different analyses below, the terms ‘importer’ or ‘exporter’ includes any broker or declarant acting on their behalf. Also, all results provided represent median scores in terms of hours and minutes.

5.1. SEA FCL IMPORT PROCESSES

FCL is the term used in sea freight to describe shipments that consist of a “full container load,” or a shipment that only has one consignee in a single container and is not being shared with other shippers. Such containers are unloaded and stored by CHCL at the port until all Customs formalities have been completed and the containers are cleared for delivery. FCL cargo represents a major share of all imports into the country and hence measures provided for this cargo type have more significance.

5.1.1. Submission of manifest with respect to arrival of vessel

Submission of the import manifest is the responsibility of shipping lines and is a vital process in the supply chain as import declarations can only be validated at Customs against a valid manifest. Laws relating to manifest submission have been amended in recent years and the following timeframe is now applicable:

- For vessels arriving from Reunion Island or the Republic of Madagascar, not later than 5 hours before arrival;
- For vessels arriving from any other port, not later than 24 hours after loading in the last port of departure;

These amendments have had very positive outcomes as it has been observed that manifests are being submitted earlier across the years, which in turn allows for earlier Customs control, declaration submission and processing by various entities.

FROM SUBMISSION OF MANIFEST TO ARRIVAL OF VESSEL	HOURS: MINUTES 2017	HOURS: MINUTES 2020	HOURS: MINUTES 2023
	40:22 (Before arrival)	135:11 (before arrival)	136:09 (before arrival)

5.1.2. Unloading of containers with respect to vessel arrival

Unloading of vessels can start after completion of all formalities with the Mauritius Ports Authority and clearance obtained from Health authorities. This measure indicates the average time elapsed between the arrival of a vessel and the unloading of a single container and its transfer to a designated storage area. Results show a slight improvement in port efficiency compared to 2020.

FROM VESSEL ARRIVAL TO UNLOADING OF CONTAINER	HOURS: MINUTES 2017	HOURS: MINUTES 2020	HOURS: MINUTES 2023
	7:13	10:27	09:52

5.1.3. Submission of BOEs with respect to manifest validation

Recent changes to the CMS has permitted even earlier submission of manifests by allowing shipping lines to split a single manifest and to make partial submissions to Customs as and when the required data becomes available. Once the bill of lading (BL) for a specific consignment has been validated in CMS, the relative declaration can be submitted by the importer. Results show that importers are taking slightly longer to submit their declarations and this may be due to the fact that manifests are being submitted even earlier prior to vessel arrival, allowing importers more time to submit their declarations. Consequently, the percentage of declarations submitted prior to the arrival of a vessel has increased as shown in the next measure.

FROM SUBMISSION OF MANIFEST TO BOE SUBMISSION	HOURS: MINUTES 2017	HOURS: MINUTES 2020	HOURS: MINUTES 2023
	75:05	68:54	69:41

5.1.4. Submission of BOEs with respect to arrival of vessel

This process shows the time taken by importers to submit BOEs to Customs for FCL consignments after the arrival of the importing vessel. Earlier submission of manifests has had very positive impacts on the time taken for importers to submit their declarations. Results obtained in 2017 and 2020 indicated that most declarations were submitted after arrival of the importing vessel. In 2023, however, it has been noted that most declarations are being submitted prior to arrival of the vessel. In 2017, the percentage of declarations submitted prior to arrival of a vessel was insignificant but this measure had risen to 31% in 2020. The present TRS has indicated a sharp rise in pre-arrival declaration, culminating at 70%. Consequently, the average time taken to submit declarations has shifted from post to pre vessel arrival.

FROM ARRIVAL OF VESSEL TO BOE SUBMISSION	HOURS: MINUTES 2017	HOURS: MINUTES 2020	HOURS: MINUTES 2023
	6:22 (after arrival)	16:09 (after arrival) 31% before arrival	26:47 (before arrival) 70% before arrival

5.1.5. Payment of duty and taxes with respect to submission of the BOE

The Law provides for importers to make payment of applicable duty, excise duty and taxes, if any, within 14 days from the date of validation of the BOE. The processing of a BOE by Customs will start only when payment has been effected. This process shows the time taken to settle accounts at customs from the time the BOE is validated at Customs. The promotion of electronic payment by the Customs Department combined with new regulations to disallow cash payment for amounts exceeding Rs 50,000 has resulted in a constant reduction of the time taken to effect payment at Customs.

FROM BOE SUBMISSION TO PAYMENT OF DUTY AND TAXES	HOURS: MINUTES 2017	HOURS: MINUTES 2020	HOURS: MINUTES 2023
	3:07	0:34	0:30

5.1.6. Completion of scanning with respect to request for scanning

FCLs are scanned by Customs on a risk basis and the request for scanning instruction is given by the Customs officer processing the BOE in CMS. This instruction is automatically routed to the importer (declarant) who will have to undertake necessary action to bring the FCL to the scanning compound for the scanning exercise. In cases where no anomaly is detected after scanning, containers are

granted immediate release by Customs. This process shows the time taken to complete the scanning procedures from the time the request for scanning is received. Compared to 2020, a slight increase in the duration of this process has been noted.

FROM REQUEST FOR SCANNING TO COMPLETION OF SCANNING	HOURS: MINUTES 2017	HOURS: MINUTES 2020	HOURS: MINUTES 2023
	28:01	47:00	48:15

5.1.7. Time taken by Customs for the examination of FCL consignments

FCL are examined by Customs on a risk basis. An average of only 5% of consignments is automatically targeted to be physically examined by Customs. The examining is carried out after a message for examination has been sent to the importer/declarant by CMS and the latter has secured an appointment using the online examining appointment system. A request to transfer the FCL to the examination bay is also sent by Customs to the CHCL. Examination is mandatorily conducted in the presence of the importer or his representative. In cases where no anomaly has been detected after examining, containers are granted immediate release by the examining officer. This process shows the time taken by Customs to complete the examining procedures. New procedures put in place by Customs to set up teams of examining officers have had very positive effects on this process.

FROM START TO END OF EXAMINATION	HOURS: MINUTES 2017	HOURS: MINUTES 2020	HOURS: MINUTES 2023
	0:40	0:43	0:30

5.1.8. Customs clearance with respect to submission of BOE

Declarations validated in CMS are routed to four channels as follows:

- Blue – immediate release of consignments at time of validation of the BOE. This facility is granted only to Authorised Economic Operators and Qualified TradeNet Users.
- Green – automatic release of consignments after a pre-defined period provided payment, where applicable, has been effected.
- Yellow – release of consignments after documentary control by Customs and after clearance by OGAs have been obtained where applicable.
- Red – release of consignments after physical examination by Customs.

It should be noted that, irrespective of the channel, CMS will only allow processing of a declaration after payment has been effected.

This measure indicates the time taken by Customs to allow delivery of FCL consignments after validation of the relative BOE.

FROM BOE SUBMISSION TO CUSTOMS CLEARANCE	HOURS: MINUTES 2017	HOURS: MINUTES 2020	HOURS: MINUTES 2023
GREEN CHANNEL	15:16	2:12	2:40
YELLOW CHANNEL	61:07	55:45	51:16
RED CHANNEL	74:01	70:18	76:39

For the present TRS, the time taken for Customs to process an FCL BOE after payment of duty and taxes is as follows:

DURATION OF PROCESSING BY CUSTOMS AFTER PAYMENT	HOURS: MINUTES 2023
GREEN CHANNEL	0:31
YELLOW CHANNEL	44:03
RED CHANNEL	71:40

5.1.9. Gate-out of consignments with respect to Customs clearance

Once clearance is granted by Customs, importers are allowed to take physical delivery of their containers. However, delivery will only take place after completion of required procedures with the Port Authority, the shipping line, OGAs or any other relevant organisation and after payment of any charges or fees are made to these entities. This measure indicates the time taken by importers to take physical delivery of their FCL consignments from the container terminal after clearance has been given by Customs. Results show a constant decrease in the duration of this process.

FROM CUSTOMS CLEARANCE TO GATE-OUT	HOURS: MINUTES 2017	HOURS: MINUTES 2020	HOURS: MINUTES 2023
	24:14	22:14	21:05

5.1.10. Gate-out of consignments with respect to arrival of vessel

This measure indicates the time taken by importers to take physical delivery of their FCL consignments from the container terminal after arrival of the importing vessel. It is the main timestamp of the TRS as recommended by both WTO and WCO and signifies that all formalities have been completed and importers can have full ownership of their goods. Results obtained demonstrate that there has been constant improvement for this specific measure as on average a reduction of 10 hours between 2 TRS exercises has been noted.

FROM ARRIVAL OF VESSEL TO GATE-OUT	HOURS: MINUTES 2017	HOURS: MINUTES 2020	HOURS: MINUTES 2023
	110:18	100:28	89:20

5.2. SEA LCL IMPORT PROCESSES

LCL is the term used in sea freight to describe loads that are “less than a container load,” or a shipment that does not fill an entire container. In an LCL shipment, different shippers share a container. The term ‘consolidated cargo’ is usually used in the local context to refer to LCL cargo. The processes of ‘consolidation’ in the country of export and ‘deconsolidation’ in the country of import are normally undertaken by freight forwarders (FFAs). The latter have the responsibility to submit a consolidated manifest to Customs and to transfer the consolidated container to a freight station for unstuffing. The terms ‘consolidated manifest’ and ‘house manifest’ are often interchangeably used.

5.2.1. Submission of consolidated (LCL) manifest with respect to arrival of vessel

A consolidated manifest can be submitted by a FFA after submission of the corresponding master BL by the shipping line. The consolidated manifest is a pre-requirement for the transfer of the container to a freight station and for validation of the corresponding declaration. This process measures the time taken by freight forwarders to submit consolidated manifests to Customs prior to arrival of the vessel. This process, similar to FCL consignments, has undergone constant improvements. Between 2017 and 2020, a shift from post arrival to pre-arrival manifest submission was noticed and represented an improvement of the average process duration of more than 50 hours. A similar progress has been recorded in 2023, again translating into an improvement of more than 48 hours on the average process duration.

FROM SUBMISSION OF MANIFEST TO ARRIVAL OF VESSEL	HOURS: MINUTES 2017	HOURS: MINUTES 2020	HOURS: MINUTES 2023
		16:44 (after arrival)	37:08 (before arrival)

5.2.2. Transfer of LCL cargo to freight stations with respect to vessel arrival

LCL cargo cannot be delivered at the port terminal and has to be transferred to a freight station where the container is unstuffed. It is the responsibility either of the freight forwarder or the freight station operator to proceed with this transfer. This measure indicates the average time taken to transfer a consolidated container to a freight station. Results demonstrate a net improvement in the duration of this process.

FROM VESSEL ARRIVAL TO TRANSFER TO WAREHOUSE	HOURS: MINUTES 2017	HOURS: MINUTES 2020	HOURS: MINUTES 2023
		47:55	64:07

5.2.3. Submission of LCL BOE with respect to manifest submission

This measure shows the time taken by importers to submit BOEs for LCL consignments with respect to the arrival of the vessel. Despite a net progress in submission of house manifests, which should have consequently resulted in earlier submission of declarations also, little progress has been noticed in submission of declarations. However, though BOEs were submitted on average 92 hours after manifest submission in 2023, and since house manifests were submitted well before vessel arrival, a net progress in pre-arrival BOE submission has been recorded as shown in the next measure.

FROM SUBMISSION OF MANIFEST TO BOE SUBMISSION	HOURS: MINUTES 2017	HOURS: MINUTES 2020	HOURS: MINUTES 2023
		116:44	92:46

5.2.4. Submission of LCL BOE with respect to arrival of vessel

This measure shows the time taken by declarants to submit BOEs to Customs for LCL consignments after the arrival of the importing vessel. It is worth noting that in addition to a reduction of 50% of the time taken for BOE submission in 2023, the percentage of declarations submitted before goods arrival during that year has also doubled compared to that of 2020. These results are mainly backed by earlier submission of master manifests and though they do not match results obtained for FCL consignments, there has been constant progress in that area.

FROM VESSEL ARRIVAL TO BOE SUBMISSION	HOURS: MINUTES 2017	HOURS: MINUTES 2020	HOURS: MINUTES 2023
		61:47	54:50 (14% before arrival)

5.2.5. Payment of duty & taxes with respect to validation of BOE

The Law provides for declarants/importers to make payment of applicable duty, excise duty and taxes, if any, within 14 days from the date of validation of the BOE. The processing of a BOE by Customs will start only when payment has been effected. The process calculates the time taken by the declarants to make payment in the case of a LCL consignment. Results obtained are similar to those of FCL consignments as procedures for payment are exactly the same.

FROM BOE SUBMISSION TO PAYMENT OF DUTY AND TAXES	HOURS: MINUTES 2017	HOURS: MINUTES 2020	HOURS: MINUTES 2023
		2:44	0:38

5.2.6. Start of examination with respect to request for examination

LCL consignments are examined by Customs on a risk basis. Once a consignment has been selected for examining, a message is sent by CMS to the importer (declarant) informing him about this Customs requirement. The physical examination is mandatorily conducted in the presence of the importer or his representative. Hence the latter is required to book an appointment online for this exercise. It is the responsibility of Customs to process the examination request and to set a time for the examination. This measure indicates the time taken from the submission of a request for examination until the examination itself is started.

FROM REQUEST FOR APPOINTMENT FOR EXAMINATION TO START OF EXAMINATION	HOURS: MINUTES 2017	HOURS: MINUTES 2020	HOURS: MINUTES 2023
		12:36	27:26

5.2.7. Time taken by Customs for the examination of LCL consignments

Physical examination is carried out after a consignment has been unstuffed and a request for examination is sent to the importer (declarant). Any physical examination must be carried out in presence of the importer or his representative. This process captures the time taken by Customs to complete the examination of a LCL consignment. Compared to FCL consignments which are much more voluminous, it takes about 50% less time to examine an LCL consignment.

FROM START TO END OF EXAMINATION	HOURS: MINUTES 2017	HOURS: MINUTES 2020	HOURS: MINUTES 2023
		0:30	0:20

5.2.8. Clearance of goods with respect to submission of BOE

Similar to FCL consignments, LCL declarations validated in CMS are routed to either a blue, green, yellow or red channel (see 5.1.8) and processing of the declaration can only start when payment has been effected if applicable. This measure indicates the time taken by Customs to allow delivery of LCL consignments after validation of the relative BOE. Results show that there has been a low but steady reduction in the time taken to process BOEs over the years.

FROM SUBMISSION OF BOE TO CUSTOMS CLEARANCE	HOURS: MINUTES 2017	HOURS: MINUTES 2020	HOURS: MINUTES 2023
YELLOW CHANNEL	19:47	20:50	19:27
GREEN CHANNEL	2:48	2:37	2:16
RED CHANNEL	73:12	70:47	69:34

5.2.9. Gate out of LCL consignments with respect to Customs clearance

Once clearance is granted by Customs, importers are allowed to take physical delivery of their consignments. This measure indicates the time taken by importers to take physical delivery of their LCL consignments from freight stations after clearance has been given by Customs. It implies that clearances from OGAs, FFAs or any other relevant organisation wherever applicable have been obtained.

FROM CUSTOMS CLEARANCE TO GATE-OUT	HOURS: MINUTES 2017	HOURS: MINUTES 2020	HOURS: MINUTES 2023
	24:16	26:22	67:45

5.2.10. Gate-out of LCL consignment with respect to arrival of vessel

This measure indicates the time taken by importers to take physical delivery of their LCL consignments from freight stations after their arrival into the country. Similar to FCL consignments, this is a major measure as recommended by WCO. Clearance of LCL consignments take longer compared to FCL consignments as more processes have to be completed for LCL cargo. However, results show that there has been constant improvement of processing times over the years. Since the first TRS this measure has improved by an average of 28 hours, representing an average improvement of around 5 hours per year.

FROM ARRIVAL OF VESSEL TO GATE-OUT	HOURS: MINUTES 2017	HOURS: MINUTES 2020	HOURS: MINUTES 2023
	147:45	123:50	119:34

5.3. AIR IMPORT PROCESSES

Though ocean freight is much cheaper than air freight, a large volume of goods is still imported by this mode of transport as it offers the convenience of speed and added security making it more suitable for urgent or high value shipments. Procedures for clearance of air consignments are similar to sea consignments.

5.3.1. Submission of manifest with respect to arrival of aircraft

It should be noted that around 70% of cargo received by air is consolidated and manifests for such cargo are submitted by FFAs. On the other hand master manifests are submitted to Customs by Ground Handling Agents (GHAs) on behalf of airline operators before arrival of the aircraft as prescribed by law. This process shows the time taken by both GHAs and FFAs to submit their air manifests as both cargo types are stored at the same warehouse. Results obtained show that over the years, manifest submission has been done even earlier.

FROM SUBMISSION OF MANIFEST TO AIRCRAFT ARRIVAL	HOURS: MINUTES 2017	HOURS: MINUTES 2020	HOURS: MINUTES 2023
	5:00 (Before arrival)	5:03 (before arrival)	7:40 (before arrival)

5.3.2. Submission of BOE with respect to manifest submission

This measure shows the time taken by importers to submit BOEs for air consignments with respect to submission of the manifest, comprising of both house and master airway bills (AWBs). Though a huge improvement was noticed in 2020 compared to 2017, there has been a regression in 2023 and performances have gone down to levels that prevailed in 2017. In general, submission of air manifests occurs after take-off of the aircraft, which, compared to sea consignments, considerably reduces the timeframe for BOE submission prior to goods arrival. And though BOEs for air consignments are still being submitted much earlier than for sea consignments, a regression has been noted.

FROM MANIFEST SUBMISSION TO SUBMISSION OF BOE	HOURS: MINUTES 2017	HOURS: MINUTES 2020	HOURS: MINUTES 2023
	26:46	12:25	27:50

5.3.3. Submission of BOE with respect to arrival of aircraft

This process measures the time taken for importers to submit their declarations with respect to the arrival of the aircraft. A similar trend to the previous measure (submission of BOE with respect to

manifest submission) has been noticed since the time gap between manifest submission and aircraft arrival is relatively short. Again deterioration in the time taken to submit BOEs is being noted.

FROM ARRIVAL OF AIRCRAFT TO BOE SUBMISSION	HOURS: MINUTES 2017	HOURS: MINUTES 2020	HOURS: MINUTES 2023
		22:18	14:31

5.3.4. Payment for air consignments with respect to submission of BOE

This measure shows the average time taken for payment of an air BOE after it has been submitted to Customs. Compared to 2020, it took slightly longer to effect payment in 2023 but this performance is still considered to be very satisfactory.

FROM BOE SUBMISSION TO PAYMENT OF DUTY AND TAXES	HOURS: MINUTES 2017	HOURS: MINUTES 2020	HOURS: MINUTES 2023
		1:12	0:19

5.3.5. Time taken by Customs for the examination of air consignments

This process shows the time taken by Customs to complete the physical inspection of the air consignments. Air consignments are examined by Customs on a risk basis. Given that air consignments are relatively small in volume, average duration of examination has remained low. Very few cases of examination exceeding 30 minutes have been recorded.

FROM START TO END OF EXAMINATION	HOURS: MINUTES 2017	HOURS: MINUTES 2020	HOURS: MINUTES 2023
		0:15	0:20

5.3.6. Customs clearance of air consignments with respect to submission of BOE

Similar to sea consignments, air BOEs are routed to either a blue, green, yellow or red channel and processing of the declaration in CMS can only start when payment has been effected if applicable. This measure indicates the time taken by Customs to allow delivery of air consignments after validation of the relative BOE. Results show that performances have remained almost the same, with slight increases in processing times for green and yellow channels and a decrease for red channel.

FROM SUBMISSION OF BOE TO CUSTOMS CLEARANCE	HOURS: MINUTES 2017	HOURS: MINUTES 2020	HOURS: MINUTES 2023
YELLOW CHANNEL	2:07	2:15	2:28
GREEN CHANNEL	2:03	1:17	1:25
RED CHANNEL	21:51	22:17	21:34

5.3.7. Gate-out of consignments with respect to Customs clearance

This measure indicates the time taken by importers to take physical delivery of their consignments at PATS after clearance by Customs. Physical delivery signifies that procedures with the GHAs, OGAs or any other relevant organisation and payment of any charges or fees to these entities are completed. Performances have remained almost constant in this specific area compared to the previous study.

FROM CUSTOMS CLEARANCE TO GATE-OUT	HOURS: MINUTES 2017	HOURS: MINUTES 2020	HOURS: MINUTES 2023
	4:49	3:38	3:29

5.3.8. Gate-out of air consignments with respect to arrival of aircraft

The process shows the time taken by the importer/declarant to remove their consignments out of the Customs delivery area from the time the aircraft landed. This measure signifies that all procedures have been completed with all parties concerned and that the importer can have full ownership of his goods. This measure is recommended by both the WCO and the WTO. Results show that since the first TRS exercise, a reduction of 4 hours has been achieved.

FROM ARRIVAL OF AIRCRAFT TO GATE-OUT	HOURS: MINUTES 2017	HOURS: MINUTES 2020	HOURS: MINUTES 2023
	44:51	41:56	40:51

5.4. SEA EXPORT PROCESSES

5.4.1. Customs clearance of sea export consignments with respect to submission of BOE

This process shows the time taken by Customs to clear a sea export declaration from the time it is submitted to the CMS. Compared to import declarations, export declarations are processed more quickly as most export transactions do not entail payment of duties, taxes or fees and hence represent lesser risks to Customs. And though automatic clearance is not applicable for export declarations, processing times have remained very low and have even improved compared to previous studies.

FROM SUBMISSION OF BOE TO CLEARANCE FOR SHIPMENT BY CUSTOMS	HOURS: MINUTES 2017	HOURS: MINUTES 2020	HOURS: MINUTES 2023
	0:17	0:27	0:12

5.4.2. Loading of sea export consignments on vessel with respect to BOE submission

This measure provides the average time elapsed between the submission of the export BOE and shipment of the container on board the exporting vessel. New regulations put forward by CHCL have resulted in a reduction of the average time taken to complete this process. However, performances have not reached levels that prevailed in 2017.

FROM SUBMISSION OF BOE TO LOADING ON VESSEL	HOURS: MINUTES 2017	HOURS: MINUTES 2020	HOURS: MINUTES 2023
	62:24	140:59	93:18

5.4.3. Gate-in of sea export consignments with respect to Customs clearance

This process shows the time taken by the exporter to move the export consignment into the port area after clearance by Customs. Results show that there has been a net decrease in the duration of this process compared to 2020.

FROM CLEARANCE FOR SHIPMENT BY CUSTOMS TO GATE-IN	HOURS: MINUTES 2017	HOURS: MINUTES 2020	HOURS: MINUTES 2023
	2:27	44:33	27:29

5.4.4. Loading of sea export consignments on vessel with respect to gate-in of consignments

This process shows the time taken by the CHCL to load a container for export from the time it gates in its premises. Again new regulations imposed by CHCL in 2020 have resulted in export containers staying longer in the port area prior to their shipment. However, in 2023 conditions for gating-in containers were more supple, resulting in a reduction of the time containers spent at the port.

FROM GATE-IN TO LOADING ON VESSEL	HOURS: MINUTES 2017	HOURS: MINUTES 2020	HOURS: MINUTES 2023
	27:40	81:33	71:07

5.5. AIR EXPORT PROCESSES

5.5.1. Customs clearance of air consignments with respect to submission of BOE

This process shows the time taken by Customs to clear export BOEs for goods to be exported by air. Similar to sea export BOE, processing times have remained very low.

FROM SUBMISSION OF BOE TO CLEARANCE FOR SHIPMENT BY CUSTOMS	HOURS: MINUTES 2017	HOURS: MINUTES 2020	HOURS: MINUTES 2023
	0:37	0:13	0:12

5.5.2. Gate-in of air export consignments with respect to clearance for shipment

This process shows the time taken by the exporter/declarant to bring the export consignment to Customs for clearance. A net reduction in the duration of this process has been noticed signifying that exporters have had more flexibility to transfer their goods to export warehouses.

FROM CLEARANCE FOR SHIPMENT BY CUSTOMS TO GATE-IN	HOURS: MINUTES 2017	HOURS: MINUTES 2020	HOURS: MINUTES 2023
	10:49	8:06	2:58

5.5.3. Loading of air export consignments with respect to gate-in

This measure provides the average time taken to load an export consignment after its receipt at the exporting warehouse. Though improvements are quite low compared to 2020, results demonstrate that exporters are enjoying more flexibility to transfer their goods for export.

FROM GATE-IN TO LOADING ON AIRCRAFT	HOURS: MINUTES 2017	HOURS: MINUTES 2020	HOURS: MINUTES 2023
	14:34	1:51	1:48

5.5.4. Loading of air export consignments with respect to BOE submission

This measure provides the time elapsed between the submission of an export BOE until the consignment is loaded on the exporting aircraft. Since, as per measures above, it has been established that export consignments have spent less time in the exporting warehouse, it can be deduced that export BOEs have been submitted more in advance in 2023.

FROM BOE SUBMISSION TO LOADING ON AIRCRAFT	HOURS: MINUTES 2017	HOURS: MINUTES 2020	HOURS: MINUTES 2023
	3:55	12:07	13:10

5.6. SUMMARY OF RESULTS

SEA FCL IMPORT PROCESSES	HOURS: MINUTES 2017	HOURS: MINUTES 2020	HOURS: MINUTES 2023
FROM SUBMISSION OF MANIFEST TO ARRIVAL OF VESSEL	40:22 (Before arrival)	135:11 (before arrival)	136:09 (before arrival)
FROM VESSEL ARRIVAL TO UNLOADING OF CONTAINER	7:13	10:27	9:52
FROM SUBMISSION OF MANIFEST TO BOE SUBMISSION	75:05	68:54	69:41
FROM ARRIVAL OF VESSEL TO BOE SUBMISSION	6:22 (after arrival)	16:09 (after arrival) 31% before arrival	26:47 (before arrival) 70% before arrival
FROM BOE SUBMISSION TO PAYMENT OF DUTY AND TAXES	3:07	0:34	0:30
FROM REQUEST FOR SCANNING TO COMPLETION OF SCANNING	28:01	47:00	48:15
FROM START TO END OF EXAMINATION	0:40	0:43	0:30
FROM BOE SUBMISSION TO CUSTOMS CLEARANCE - GREEN CHANNEL	15:16	2:12	2:40
FROM BOE SUBMISSION TO CUSTOMS CLEARANCE - YELLOW CHANNEL	61:07	55:45	51:16
FROM BOE SUBMISSION TO CUSTOMS CLEARANCE - RED CHANNEL	74:01	70:18	76:39
FROM CUSTOMS CLEARANCE TO GATE-OUT	24:14	22:14	21:05
FROM ARRIVAL OF VESSEL TO GATE-OUT	110:18	100:28	89:20

SEA LCL IMPORT PROCESSES	HOURS: MINUTES 2017	HOURS: MINUTES 2020	HOURS: MINUTES 2023
FROM SUBMISSION OF MANIFEST TO ARRIVAL OF VESSEL	16:44 (after arrival)	37:08 (before arrival)	85:45 (before arrival)
FROM VESSEL ARRIVAL TO TRANSFER TO WAREHOUSE	47:55	64:07	42:14
FROM SUBMISSION OF MANIFEST TO BOE SUBMISSION	116:44	92:46	92:34
FROM VESSEL ARRIVAL TO BOE SUBMISSION	61:47	54:50 (14% before arrival)	27:36 (29% before arrival)
FROM BOE SUBMISSION TO PAYMENT OF DUTY AND TAXES	2:44	0:38	0:37
FROM REQUEST FOR APPOINTMENT FOR EXAMINATION TO START OF EXAMINATION	12:36	27:26	23:40
FROM START TO END OF EXAMINATION	0:30	0:20	0:18
FROM SUBMISSION OF BOE TO CUSTOMS CLEARANCE - YELLOW CHANNEL	19:47	20:50	19:27
FROM SUBMISSION OF BOE TO CUSTOMS CLEARANCE - GREEN CHANNEL	2:48	2:37	2:16
FROM SUBMISSION OF BOE TO CUSTOMS CLEARANCE - RED CHANNEL	73:12	70:47	69:34
FROM CUSTOMS CLEARANCE TO GATE-OUT	24:16	26:22	67:45
FROM ARRIVAL OF VESSEL TO GATE-OUT	147:45	123:50	119:34

AIR IMPORT PROCESSES	HOURS: MINUTES 2017	HOURS: MINUTES 2020	HOURS: MINUTES 2023
FROM SUBMISSION OF MANIFEST TO AIRCRAFT ARRIVAL	05:00 (Before arrival)	05:03 (before arrival)	07:40 (before arrival)
FROM MANIFEST SUBMISSION TO SUBMISSION OF BOE	26:46	12:25	27:50
FROM ARRIVAL OF AIRCRAFT TO BOE SUBMISSION	22:18	14:31	25:37
FROM BOE SUBMISSION TO PAYMENT OF DUTY AND TAXES	1:12	0:19	0:23
FROM START TO END OF EXAMINATION	0:15	0:20	0:10
FROM SUBMISSION OF BOE TO CUSTOMS CLEARANCE - YELLOW CHANNEL	2:07	2:15	2:28
FROM SUBMISSION OF BOE TO CUSTOMS CLEARANCE - GREEN CHANNEL	2:03	1:17	1:25
FROM SUBMISSION OF BOE TO CUSTOMS CLEARANCE - RED CHANNEL	21:51	22:17	21:34
FROM CUSTOMS CLEARANCE TO GATE-OUT	4:49	3:38	3:29
FROM ARRIVAL OF AIRCRAFT TO GATE-OUT	44:51	41:56	40:51

SEA EXPORT PROCESSES	HOURS: MINUTES 2017	HOURS: MINUTES 2020	HOURS: MINUTES 2023
FROM SUBMISSION OF BOE TO CLEARANCE FOR SHIPMENT BY CUSTOMS	0:17	0:27	0:12
FROM SUBMISSION OF BOE TO LOADING ON VESSEL	62:24	140:59	93:18
FROM CLEARANCE FOR SHIPMENT BY CUSTOMS TO GATE-IN	2:27	44:33	27:29
FROM GATE-IN TO LOADING ON VESSEL	27:40	81:33	71:07

AIR EXPORT PROCESSES	HOURS: MINUTES 2017	HOURS: MINUTES 2020	HOURS: MINUTES 2023
FROM SUBMISSION OF BOE TO CLEARANCE FOR SHIPMENT BY CUSTOMS	00:37	00:13	00:12
FROM CLEARANCE FOR SHIPMENT BY CUSTOMS TO GATE-IN	10:49	08:06	02:58
FROM GATE-IN TO LOADING ON AIRCRAFT	14:34	01:51	01:48
FROM BOE SUBMISSION TO LOADING ON AIRCRAFT	03:55	12:07	13:10

6. OGA PROCESSES

As at August 2023, out of 6880 tariff lines, some 3732 (more than 50%) are controlled by OGAs. Unlike non-controlled goods, Customs cannot release such goods unless they have obtained OGA clearance, resulting in a high volume of goods that cannot be granted immediate clearance after validation of the corresponding BOE.

Compared to the two previous TRS studies, which focused mainly on the duration of physical inspection of OGAs, with the full implementation of the TradeLink, the national single window, it has been possible to measure more precisely the time taken for OGAs to process requests for permits and clearances for goods falling under their purview. Previous TRS projects focused mainly on the time taken to proceed with inspection of goods in cases where this process was required. However, with the TradeLink it has been possible to obtain data on when the request for permit, clearance or inspection was made.

It is also worth noting that with the full roll-out of the TradeLink, the Customs Department has made an important improvement since 2022 in the CMS to segregate OGA clearance from Customs clearance. This improvement signifies that Customs does not have to await the clearance from OGAs to grant authorizations for goods to be removed. However, CMS will check when all clearances have been obtained and automatically send release messages to freight stations.

Not all goods controlled by OGAs require formal import permits prior to importation. Some goods can be provided release by OGAs even after importation at the request of the importer without an application for permit. The present TRS has focused mainly on processes that involve a full-fledge import permit followed by a clearance. In most cases an import permit is required prior to importation of the goods and clearance granted when the goods have arrived. Hence, with regards to the WCO TRS methodology which focuses mainly on processes occurring after arrival of the goods, the measure 'from request for clearance to granting of clearance' is much more pertinent.

It has also been observed that the Film Classification Board and the Mauritius Standard Bureau (MSB), though being hooked on TradeLink, are not using the system for processing permits and clearances. On the other hand, the Pharmacy Board (PB) is in the process of configuration of the system with the assistance of MNS to shift to electronic processes. The tables below provide details of processing times for the other OGAs that are hooked on and using the TradeLink.

It must be highlighted that for most OGAs, the data obtained from TradeLink pertain to records that were processed from the time of implementation when new procedures were being set up and officers were not very conversant with the system. Moreover, for some processes the data obtained was insufficient to draw conclusions relating to processing times. On the other hand, procedures differ from OGA to OGA. As such, the results obtained for OGAs should be considered to be only indicative. MRA Customs plans to conduct a specific study detailing all procedures and when all OGAs are seamlessly using and fully conversant with TradeLink.

The tables below provide indicative processing times for some OGA processes.

MINISTRY OF INDUSTRY, COMMERCE AND CONSUMER PROTECTION – MICCP		MEDIAN SCORE HOURS: MINUTES 2023
1	FROM SUBMISSION OF REQUEST FOR PERMIT TO PERMIT	2:01
2	FROM CLEARANCE REQUEST TO CLEARANCE (WITH INSPECTION)	23:21
3	FROM CLEARANCE REQUEST TO CLEARANCE (WITHOUT	72:07
MINISTRY OF FISHERIES – MOF		
1	FROM SUBMISSION OF REQUEST FOR PERMIT TO PERMIT	10:17
2	FROM CLEARANCE REQUEST TO CLEARANCE (WITH INSPECTION)	408:14
3	FROM CLEARANCE REQUEST TO CLEARANCE (WITHOUT	408:56
NATIONAL PLANT PROTECTION OFFICE - NPPO		
1	FROM SUBMISSION OF REQUEST FOR PERMIT TO PERMIT	24:00
2	FROM CLEARANCE REQUEST TO CLEARANCE (WITH INSPECTION)	119:09
3	FROM CLEARANCE REQUEST TO CLEARANCE (WITHOUT	48:52
DIVISION VETERINARY SERVICES - DVS		
1	FROM SUBMISSION OF REQUEST FOR PERMIT TO PERMIT	18:51
2	FROM CLEARANCE REQUEST TO CLEARANCE (WITH INSPECTION)	17:10
MINISTRY OF ENVIRONMENT - MOE		
1	FROM SUBMISSION OF REQUEST FOR PERMIT TO PERMIT	78:40
2	FROM CLEARANCE REQUEST TO CLEARANCE (WITH INSPECTION)	35:41
RADIATION SAFETY AND NUCLEAR SECURITY AUTHORITY - RSNSA		
1	FROM SUBMISSION OF REQUEST FOR PERMIT TO PERMIT	81:25

7. RECOMMENDATIONS

Compared to the last TRS which was based on operations conducted in 2017, results obtained during the present one have shown positive improvements for most of the supply chain processes. However, regression has been noted for a few processes. In many cases improvements noticed have been low in magnitude. Recommendations targeting inefficient procedures are an essential aspect of the TRS methodology. These should provide for the identification of bottlenecks or other factors hampering trade and, even more important, for crafting of corrective measures to mitigate any negative performance.

The present chapter provides a list of recommendations that will endeavour to address persisting delays and create new synergies among all actors operating at borders for greater efficiency. It is expected that, when fully implemented, the revised procedures will also contribute to reduce the costs related to importation and exportation of goods and at the same time improve Mauritius' competitiveness compared to other countries in the region or on the African continent.

The present list of remedial measures is provided in tabular form and lays out, in addition to the activities related to a recommendation, the problem statement, i.e. the observation, as well as the parties responsible or involved and a tentative time frame for implementation.

1. Extend the application of risk management principles by OGAs			
Observation	Recommendation	Stakeholders concerned	Timeframe
Some OGAs are systematically controlling every consignment that falls under their purview.	Customs to engage with each OGA to adopt or further enhance the application of risk management principles in their operations. TradeLink and CMS shall be enhanced to cater for filtering of consignments based on risk criteria and automatically clear consignments not hit by the OGA risk engine.	Customs, OGAs and MNS.	Dec 2025

2. Increase the number of declarations sent to green channel			
Observation	Recommendation	Stakeholders concerned	Timeframe
Based on results for imports of FCL containers which are the main segment of supply chain operations, clearance for green channel declarations is 19 times faster than yellow channel declarations and 28 times faster than red channel declarations. On the other hand, around 50% of declarations are channelled to the yellow lane.	To increase the amount of declarations sent to green channel by CMS by enhancing its risk management capabilities. Integration with other risk management systems or the application of new technologies such as AI or machine learning will be explored for more precise targeting of consignments, which will reduce the number of declarations requiring control. In the same vein, the trusted trader certificate program shall be re-activated.	Customs, OGA, MNS	Dec 2024

3. Develop strategies for earlier declaration submission			
Observation	Recommendation	Stakeholders concerned	Timeframe
Submission of declarations by declarants is still taking too long. Though more than 50% of sea import declarations have been submitted prior to arrival, it has also been observed that most declarations have been submitted 3 days after submission of the manifest.	To reactivate the application of penalties for late declaration submission and to devise a communication strategy to inform all stakeholders concerned. Customs to apply special controls to consignments declared long after their arrival or after the corresponding manifest has been submitted. This will incite both declarants and importers to file their declarations more expeditiously.	Customs, TECD	Dec 2025

4. Introduce mobile payment options

Observation	Recommendation	Stakeholders concerned	Timeframe
<p>Since 2012 MRA Customs has been promoting a completely paperless environment covering all operations, including payment procedures. If only 1% of air declarations have been paid at cash counters, the rate of payment at cash counters for sea is still considered to be high, culminating at 5%. The average time taken for payment of sea declarations is hence higher. It has also been observed that cash payment have the potential to delay clearance of goods by several hours as, contrary to electronic payment, cash payment can only be done during specific hours of the day. However, electronic payment involves a cost to stakeholders as at date.</p>	<p>To introduce free mobile payment facilities to further increase the rate of electronic payments and to extend the scope of such payments to any type of tax, charges or fees.</p>	<p>Customs, FAD</p>	<p>Dec 2024</p>

5. Develop a platform to provide all information required for declaration submission

Observation	Recommendation	Stakeholders concerned	Timeframe
<p>Declaration submission is delayed because not all importers are aware of the arrival of their goods and of the requirements for declaration submission at Customs.</p>	<p>To develop an importer/exporter portal to provide information not only on vessel movement but also on arrival of specific consignments. To also provide tools to allow importers to estimate any duty and taxes applicable on the consignment and list all requirements that must be fulfilled to declare specific goods.</p>	<p>Customs</p>	<p>Dec 2024</p>

6. Reduce the automatic clearance time			
Observation	Recommendation	Stakeholders concerned	Timeframe
Based on specific criteria, consignments declared at Customs not considered to be risky are automatically cleared after a defined wait time. This wait time serves to halt automatic clearance if suspicion arises on a specific consignment. Records have shown that the percentage of eligible declarations that have been denied automatic clearance is negligible. Thus, most eligible declarations have had to endure a wait time needlessly.	To gradually reduce the wait time for automatic clearance. A monitoring mechanism shall be put in place to determine new timings to be applied and the relative consequences on Customs' control operations.	Customs	Dec 2024

It is to be noted that MRA Customs will endeavour to implement all the above recommendations as it has been doing for the past TRS projects. However, a recommendation may be enhanced or reviewed following new regulations or policies that may come into force during the years 2024 and 2025.

8. ACKNOWLEDGEMENTS

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MRA also acknowledges the continued support and technical assistance provided by the World Customs Organization since the capacity building workshop conducted in 2016. The monitoring of the WCO has been vital in ensuring compliance with the WCO TRS methodology as recommended by the WTO TFA.

MRA also wishes to credit the involvement of partner agencies and authorities who have been involved in the project and assisted to implement recommendations of the previous TRS projects. MRA looks forward for their continued support for implementation of measures contained in the present report.

MRA would like to extend its appreciation to all officers who have willingly spared time and contributed to the recording and extraction of a huge volume of data and for having provided vital information as well as for the drafting and formatting of the report.

9. DISCLAIMER

MRA Customs has exercised due diligence in the collection, recording and analysis of data to provide truthful and reliable observations and statistics. It does not accept any liability in contract, tort or otherwise for any loss, damage, injury, or expense, whether direct, indirect or consequential arising out of the publication of the information contained in the present report.



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