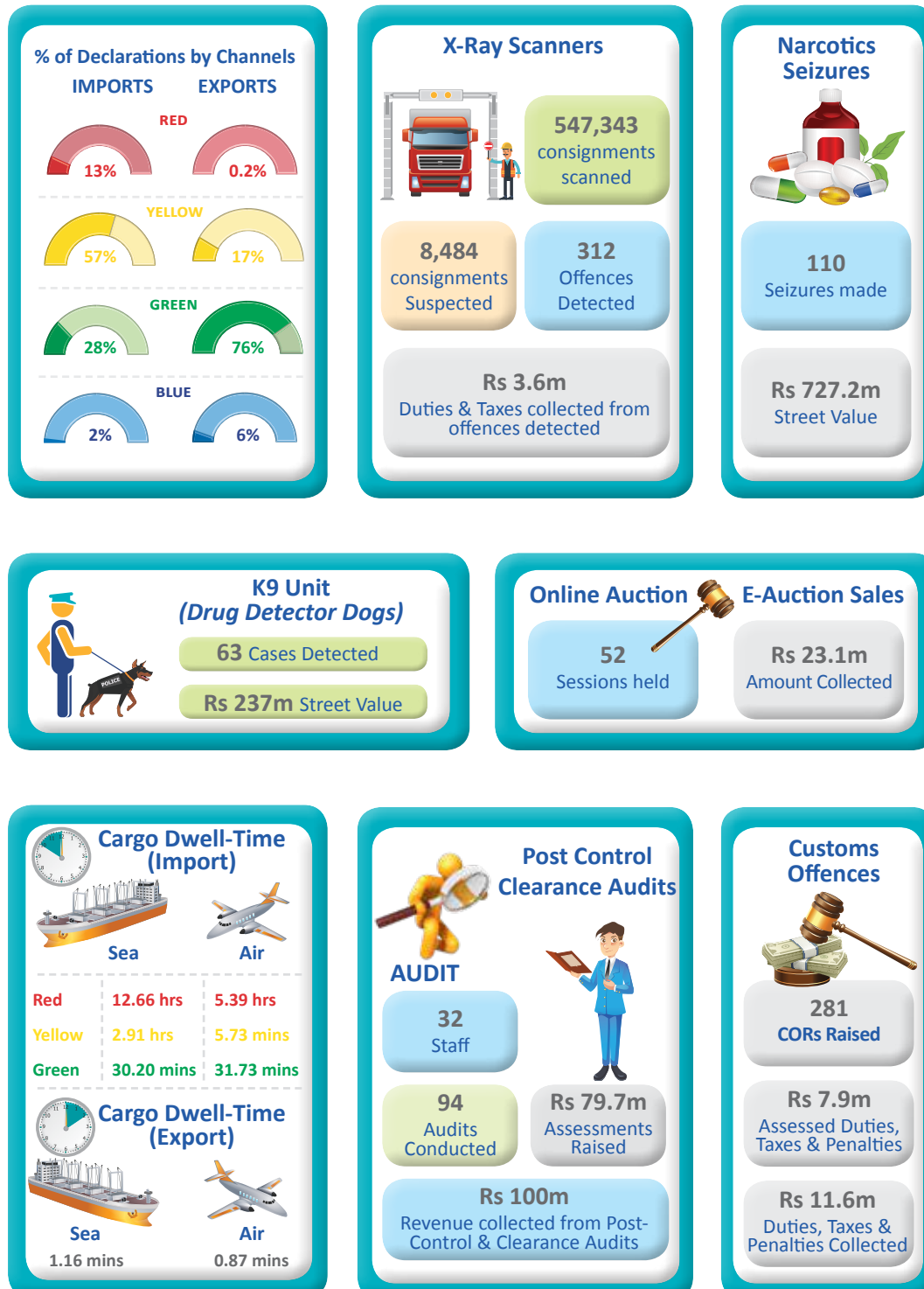


12. STRATEGIC OUTCOME: FACILITATING TRADE AND REINFORCING BORDER SURVEILLANCE



12.1. TRADE FACILITATION PERFORMANCE

12.1.1. Declarations processed

Table 7: Imports Declarations Processed	
Details	FY 2018/19
Number of Import Declarations processed	262,762
<i>Of which</i> (a) Red Channel	34,155
(b) Yellow Channel	150,193
(c) Green Channel	72,642
(d) Blue Channel	5,772

Table 8: Exports Declarations Processed	
Details	FY 2018/19
Number of Export Declarations processed	100,312
<i>Of which</i> (a) Red Channel	158
(b) Yellow Channel	17,307
(c) Green Channel	76,573
(d) Blue Channel	6,274

12.1.2. Dwell-Time of Cargo at Customs

Table 9: Cargo/Consignments Dwell-Time		
Details		FY 2018/19
Percentage of import declarations selected for physical examination (Red Channel)		5.9%
Percentage of cargo given Green Channel		94.1%
Average dwell time for cargo (in working hours)		FY 2018/19
(a) Green Channel	sea (mins)	30.20
	air (mins)	31.73
(b) Yellow Channel	sea (hrs)	2.91
	air (mins)	5.73
(c) Red Channel	sea (hrs)	12.66
	air (hrs)	5.39
Export clearance time	sea (mins)	1.16
	air (mins)	0.87

12.2. BORDER ENFORCEMENT PERFORMANCE

12.2.1. Narcotics seizures

Table 10: Narcotics seizures			
Details	FY 2018/19		
	Number of Seizures	Weight / Qty	Value (Rs)
Heroin	32	32,266.94	508,312,350
Hashish	13	40,811.89	122,435,670
Cannabis	28	39,646.15	23,787,690
Cannabis Seeds	7	387 units	38,700
Cocaine	2	753.71	11,305,650
Ecstasy	7	790 units + 89.1g	1,185,000
Subutex	1	2,310	3,465,000
Psychotropic Substances	3	583 units	48,525
Synthetic Cannabinoids	16	3,771.518	56,572,770
Cannabis oil	1	40 ml	6,400
Total	110	119,560	727,157,755

Table 11: K9 Unit - Narcotics seizures made by each sniffer dog		
Dog	Number of seizures	Street Value (Rs)
Cassidy	8	1,872,060
Cesar	7	2,700
Max	2	6,000
Milan	8	95,102,170
Milo	7	101,410,230
Nacre	8	521,100
Nixie	1	3,465,000
Otto	13	29,329,518
Seunjie	1	552,000
Snippet	3	490,140
Zeus	5	4,284,658
Total	63	237,035,576

12.2.2. Other contraband & seizures

Table 12: Breaches for non-compliance for the FY 2018-19		
Details	FY 2018/19	
	Number of Cases	Value (Rs)
Currency – Undeclared	58	60,080,482
Currency – Falsely declared	5	3,863,199
IPR seizures	170	3,719,587
Alcoholic Beverages	22	69,682
Cigarettes / Flavoured Tobacco	64	246,708
Offensive weapons	14	156,765
Roll your own cigarette paper/ Rolling Machine	116	149,155
Whitening Cream and other prohibited items such as used spare parts.	41	1,627,796

12.2.3. Excise enforcement outcomes

Table 13: Excise stamps – Seizures for non-compliance		
Breaches or Offences	FY 2018/19	
	Number of cases	Amount involved (Rs)
Alcoholic products	2	20,000

12.2.4. Containers/consignments scanned

Table 14: Outcomes for Containers/Consignments scanned		
Details	FY 2018/19	
	Port	Airport
Number of containers / consignments x-rayed	27,239	520,104
Number of suspect containers/consignments	383	8,101
Number of offences detected	135	177
Duties and taxes collected from the offences detected (Rs)	1,060,067	2,509,353

12.2.5. Post-Control and Clearances Audits

Table 15: Outcomes for Post Control and Clearance Audits		
Details	FY 2018/19	
	Post-Control Audit	Post-Clearance Review of Declarations
1. Number of Staff posted in the PCCA/PCRD Units	13	19
2. Number of audits conducted	94	
<i>Of which (a) Number of Desk audits</i>	8	
<i>(b) Number of Field audits</i>	86	
3. Revenue Assessed by the PCCA/PCRD	65,334,754	14,394,586
<i>Of which (a) Desk audits</i>	4,957,936	
<i>(b) Field audits</i>	23,844,270	
<i>(c) Other audits</i>	36,532,548	
4. Revenue Collected by the PCCA/PCRD	59,456,049	40,549,273
<i>Of which (a) Desk audits</i>	8,567,269	
<i>(b) Field audits</i>	23,601,806	
<i>(c) Other audits</i>	27,286,974	

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12.2.6. Customs Offence Reports (CORs) and Claims

Table 16: Duties, Taxes & Penalties from Customs Offence Reports (CORs)	
Details	FY 2018/19
Number of CORs raised	281
<i>Assessed duties and taxes (Rs)</i>	2,872,304
<i>Assessed penalties (Rs)</i>	5,065,197
Total Revenue Assessed from CORs (Rs)	7,937,501
<i>Duties and taxes collected from CORs (Rs)</i>	2,250,071
<i>Penalties collected (Rs)</i>	9,383,520
<i>Interest collected (Rs)</i>	525,904
Total amount collected from CORs (Rs)	12,159,495

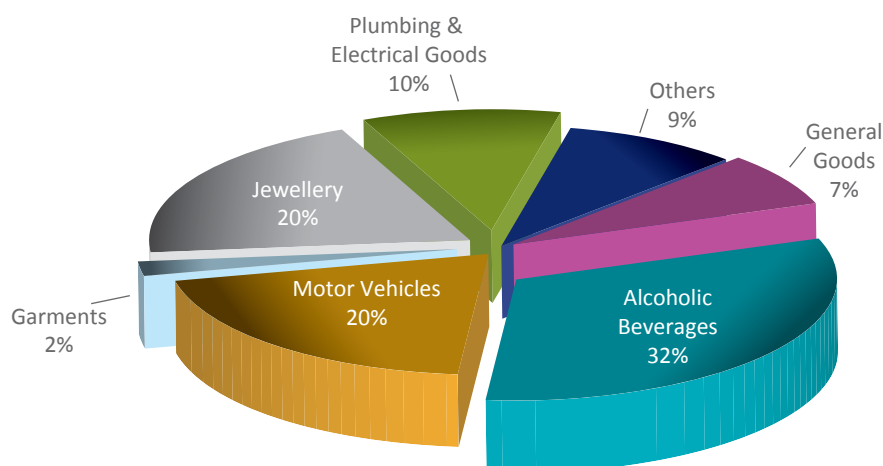
Table 17: Duty, Excise Duty and Taxes, Penalty and Interest from Claims	
Details	FY 2018/19
Number of Claims raised	1,033
<i>Assessed duties and taxes (Rs)</i>	139,134,579
<i>Assessed penalties (Rs)</i>	19,511,989
<i>Assessed Interest (Rs)</i>	2,356,216
Total Amount Assessed from Claims (Rs)	161,002,784
<i>Duties and Taxes collected from Claims (Rs)</i>	120,752,276
<i>Penalties collected (Rs)</i>	6,956,367
<i>Interest Collected (Rs)</i>	7,523,360
Total Amount Collected from Claims (Rs)	135,232,003

12.2.7. Auction sales

During the FY 2018/19, there were 52 Auctions Sales exercises conducted through the “Online Auction System” where a total sum of Rs 23.1 million was collected. The distribution of the different types of goods auctioned is illustrated in Chart 10.



Chart 10: Auction Sales Distribution



12.3. INITIATIVES AND MEASURES IMPLEMENTED

12.3.1. New Trade Facilitation measures implemented

12.3.1.1. Deferred Payment in respect of VAT on capital goods

On 1st October 2018, the MRA has introduced the Deferred Payment in respect of VAT on capital goods (i.e. plant and machinery) when imported by VAT registered persons. The amount of VAT deferred at importation under this scheme is set-off with the VAT return of the VAT-registered person, thus reducing the problem of cash flow and also encouraging the modernisation of the manufacturing sector and boost up investment.

12.3.1.2. Allowance to passengers

With effect from 15th June 2018, the personal allowance to passengers travelling to Mauritius from a foreign country has been doubled, that is, from Rs 15,000 to Rs 30,000 for those travelling under a Mauritian passport and from Rs 7,500 to Rs 15,000 for foreigners or children under the age of 12 years.

With effect from 9th August 2018, the personal allowance to passengers travelling to and from Rodrigues has been doubled, that is, from Rs 10,000 to Rs 20,000 and from Rs 5,000 to Rs 10,000 for children under the age of 12 years.

The allowance on spirits, wine and beer has also been amended whereby an eligible passenger has 3 options with respect to the quantity of spirits, wine and beer being allowed duty-free.

12.3.1.3. Import and export of goods through post and courier services not being merchandise for sale

As from 15th June 2018, a person is not required to process a bill of entry for the clearance of goods imported or exported by post or courier, irrespective of the value, provided that the goods are not merchandise for sale. This measure facilitates trade under the courier and postal services by reducing the compliance and administrative costs at borders.

12.3.1.4. Electronic- Seal

As from 3rd November 2018, the use of electronic seals for the transfer of goods was introduced as a trade facilitation measure and to enhance the control and transfer of goods under customs custody. This measure helps in reducing costs and dwell time.

12.3.1.5. Coordinated Border Management

The importation of controlled goods for home consumption requires clearance from different ministries and agencies with regards to permits and authorisations prior to clearance by Customs. These ministries and agencies are located in different locations and this has a bearing on the clearance process in terms of costs and dwell time.

The WCO Coordinated Border Management (CBM) compendium has been developed with the aim of enhancing supply chain security and efficiency based on mutual trust and transparency when goods require the intervention of Customs and government agencies for the release of goods. This approach in the compendium involves putting in place measures, mechanisms and communication channels to ensure that regulatory procedures are streamlined and effective.

MRA Customs has set up a Coordinated Border Management whereby all the ministries, agencies and Customs which are responsible for the clearance of goods under national legislations are working under one roof.

This mechanism has facilitated cooperation and also promoted trade facilitation measure in terms of early clearance and reduction in costs and dwell time in the supply chain. The following agencies are already housed at the Custom House:

- Government Pharmacist
- Mauritius Standards Bureau
- National Plant Protection Office
- Food Import Unit

12.3.2. New Border Enforcement measures implemented

12.3.2.1. Security Check in the Customs area

In order to secure border control, MRA Customs has been empowered to carry out security check on any person in a customs controlled area. This measure helps MRA Customs to fight efficiently and effectively money-laundering, drug-trafficking and any other trans-border organised crime.

12.3.2.2. CCTV in warehouses

As from 1st February 2019, approved warehouses are equipped with CCTV systems and MRA Customs is granted online access to the system. This measure –

- enhances customs control of goods warehoused therein and allows Customs to take enforcement measures in a timely manner; and,
- brings transparency, predictability and have a secured mechanism for goods to be kept and examined in customs controlled areas.

12.3.2.3. Combat against counterfeit goods

MRA Customs has been empowered to enforce IPR laws in the local market relating to fake and counterfeit goods whether being sold on the local market or found in a factory or a warehouse. This measure –

- enables Mauritius to have a clean image with regards to IPR goods as Customs will be able to act on IPR-Infringed goods at source, i.e. at the manufacturing stage; and,
- encourages multinationals and other highly-branded trademarks to invest in Mauritius.

12.3.2.4. Money-laundering

In order to effectively combat money-laundering and other associated criminal offences, MRA Customs has been empowered to –

- detain currency/BNIs from any passenger;
- to investigate on money-laundering relating to physical cross-border transportation of currency/BNIs for a period of 6 months for the purpose of investigation;
- during the period of investigation, MRA Customs has been empowered to detain the currency/BNIs for a period of six months or such other reasonable period as the Judge in Chambers may approve; and,
- detain any compounding amount from a passenger who is in breach of physical cross-border transportation of currency/BNIs.

12.3.2.5. Non-Biodegradable plastic containers

As from the 2nd May 2019, an excise duty of Rs 2 per unit has been introduced on non-biodegradable plastic containers, bowls, cups, plates and trays, whether imported or locally manufactured.

12.3.2.6. Statutory time frame in Freeport

A statutory time frame for the warehousing of goods in the Freeport has been introduced as follows:

- 42 months for goods entered on or before 30 September 2018; and,
- 24 months for goods entered on or after 01 October 2018.

12.3.2.7. Mobile Scan Van

MRA Customs like all modern Customs administrations is maximizing the use of non-intrusive equipment and tools to enforce Customs laws and at the same time strike the right balance between trade facilitation and enforcement. The use of scanners has really been of upmost importance with respect to clearance of goods in a timely manner.

Most of the Customs controlled areas where clearance of goods and passengers is concerned are equipped with scanners. In addition, the MRA has acquired a Mobile Scan Van in August 2018 and it is being used mainly in Customs controlled areas where there are no provisions of scanners such as Cruise Jetty Terminal and other freight stations.

MRA Customs intends to use the mobile Scan Van round the island to enforce Customs laws. Presently, MRA Customs is enforcing Customs laws using NII Scanners mainly situated in the port, airport and post and courier services.

12.3.2.8. One-Time Password for brokers and FFA

One of the key objectives of MRA customs is Trade Facilitation. As at date, MRA Customs has implemented several measures to comply with RKC, TFA and other international trade facilitation tools. However, to promote trade facilitation without neglecting border control, the MRA Customs has come up with a TOKEN Mechanism Project. The implementation of the Token project is a step further taken by the MRA Customs in securing legitimate transactions by preventing and detecting any fraudulent attempt of identity theft. Brokers and declarants will have to register their mobile phone numbers with the MRA Customs.

For each Bill of Entry, the brokers or declarants will request for a one-time token from Customs. Once the token is sent via SMS on the registered mobile phone for that broker/declarant, he/she will have to input the given token before the Bill of Entry is accepted and validated at Customs. This service will be offered free of charge to the stakeholders but will ensure non-repudiation in the process.

12.3.2.9. Acquisition of one Fast Interceptor Boat and two Rigid Hull Interceptor Boats

MRA Customs is responsible for the prevention of smuggling of illicit goods and drug trafficking, and for the control of goods entering, leaving and transiting the Port. During the Financial Year 2018/19, the MRA has acquired an additional Fast Interceptor Boat and two Rigid Hull Interceptor boats to add up to its existing fleet. Presently the boat unit of MRA Customs consists of one Cobra 27 – a fibre glass boat, two fast interceptor boats and two rigid hull interceptor boats. The boats effected 293 outings which consisted mainly of patrols, harbour information, training and other interventions.

12.3.2.10. Acquisition of new scanners

During the Financial Year 2018/19, MRA Customs has made acquisition of four new scanners to strengthen control at entry points and exits. Two new X-ray scanners were deployed at Ground2Air for screening of courier bags and at YU Lounge for screening of luggage respectively. Furthermore, a new Cargo palletized scanner was installed at Plaisance Air Transport Services for inspection of palletized consignments. A low bed scanner was installed at the Mauritius Container terminal at the pedestrian turnstile exit for persons to scan bags of workers exiting the terminal.

12.3.2.11. Electronic Seal Project

With the annual increase in global trade, Customs Administrations are faced with new risks and challenges. MRA continually aim at innovating existing ways to facilitate trade without forsaking any measure of control. The use of conventional mechanical seal in Mauritius has been efficient in securing containers within the seaport area. The movements of Full Container Load (FCL) and Less-than-Truck-Load (LTL), also known loose cargo, have been controlled by the use of mechanical seals coupled with the escort of Custom Officers. The objectives of this project are:

- Direct contribution to security and trade facilitation as the system introduces maximum possible facilitation without sacrificing the security control;
- Immediate release of vehicles after fixing of electronic seal following completion of customs procedures, without a need to wait for traditional escorting;

- Relocation of Custom Officers in other areas of risks; and,
- Ability to easily track and detect tampering of Customs Seals

MRA Customs will be able to monitor all electronic seal location via a web platform in a centralised control room at Custom House. Any attempt to deviate from certain gazetted and geo-fenced routes will be noted. Any violation including moving outside the geo-fence/gazetted routes and physical tampering of the electronic seals will be detected on real time in the control room. Alerting can also be configured on email or SMS. A Customs intervention team can then act in case of any violation.



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Customs



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