

TIME LIMIT FOR PROCEEDING WITH A VALIDATED BILL OF ENTRY AT IMPORT

As mentioned at paragraph 58 of the Budget Speech 2019-2020, in order to build on the progress made in the World Bank's "Ease of Doing Business" ranking, the Business Facilitation (Miscellaneous Provisions) Act 2019 (**Act No. 14 of 2019**) was introduced in July 2019. The Business Facilitation (Miscellaneous Provisions) Act 2019 amends 28 legislations, including the Customs Act.

Accordingly, amendment was made to the Customs Act by introducing Section 9A, which provides for the **time limit** for proceeding with a validated bill of entry by an importer.

This measure shall come into effect on **Monday 03 February, 2020**.

The Section 9A of the Customs Act now provides, inter alia, for an importer to:

1. submit his bill of entry from the time the partial or the full and complete inward manifest is submitted and **not later than 5 working days** after the time the vessel is berthed at the wharf or the aircraft has landed, as the case may be;
2. pay any duty, excise duty and taxes in respect of that bill of entry, within 14 working days of the date of validation of a bill of entry, failing which the bill of entry shall be cancelled; and
3. be subject to pay a penalty representing 500 rupees in respect of each day of non-compliance provided that the total penalty payable does not exceed 5,000 rupees for the submission of bill of entry after the statutory time frame mentioned at paragraph 1.

For the proper implementation of this budgetary measure, economic operators are informed that the following information shall be made available on the website of the Mauritius Revenue Authority (MRA): www.mra.mu in respect of each vessel and aircraft:

- a. time at which the inward manifest is submitted at Customs; and
- b. berthing and landing time.

For further information and assistance on this matter, you may contact the CMS/IT Section of the Customs Department on **202 0500**.

