

# **THE CUSTOMS REGULATIONS 1989**

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# The Customs Regulations 1989

(GN 46 of 1989).

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

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## CUSTOMS REGULATIONS 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;

<sup>1</sup> “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;

<sup>2</sup> “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.

<sup>3</sup>“house manifest” means a list of information treated as a cargo manifest for the house waybills associated with the freight forwarder’s consolidation;

<sup>4</sup>“port” has the same meaning as in the Ports Act;

“taxable goods” has the same meaning as in the Value Added Tax Act 1998<sup>5</sup>

<sup>6</sup>“TradeNet” has the same meaning as in the Customs (Use of Computer) Regulations 1997 .

### 3. Customs Flag.

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

#### <sup>7</sup>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.

#### <sup>8</sup>3B. Wearing of uniform by proper officer

Every proper officer shall, pursuant to section 4A of the Act, wear a uniform as set out in the Tenth Schedule.

### 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<sup>9</sup> and during the hours specified hereunder, unless otherwise authorised by the Director-General:–

		Mondays to Fridays	Saturdays
<sup>10</sup> (i)	for receipt of revenue	from 09.00 hours to 15.00 hours <sup>11</sup>	from 09.00 hours to 11.00 hours
(ii)	for loading and unloading of cargo by the Mauritius Marine Authority.	from 07.00 hours to 10.00 hours and 11.00 hours to 15.00 hours <sup>12</sup>	from 07.00 hours to 10.00 hours and 11.00 hours to 13.00 hours
(iii)	for receipt and delivery by the Mauritius Marine 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 <sup>13</sup> freight 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 <sup>14</sup> freight 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 <sup>15</sup> freight forwarding agents	<sup>16</sup> from 08.00 hours to 10.00 hours and 11.00 hours to 16.00 hours	from <sup>17</sup> 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
<sup>18</sup> (ix)	For X-ray scanning and examination of goods at port and airport	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

	Mondays to Fridays	Saturdays
(xi)	For duties other than those mentioned under <sup>19</sup> items (i) to (x) 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 Comptroller 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 Comptroller on Form No. 1 of the <sup>20</sup>First Schedule to these regulations and make a deposit in such amount as may be determined by the Comptroller to cover all charges and expenses.
- (3) The Comptroller 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.**

- <sup>21</sup>(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 for <sup>22</sup>each officer at the rate specified in the Seventh Schedule.

**<sup>23</sup>8A. Fees for access pass.**

The fees for the issue, annual renewal and replacement of an access pass to an agent, broker, importer, exporter, customs clerk or any other person who transacts business relating to the entry of goods shall be paid at rate specified in the Eighth Schedule.

**<sup>24</sup>8B. Fees for rulings.**

The fees for a ruling on the classification or origin of goods shall be at the rate specified in the Ninth 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.

**<sup>25</sup>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 Comptroller for consultation.

**<sup>26</sup>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<sup>27</sup>, insurance 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 air parcels post at such rates as may be fixed from time to time by the Comptroller;
  - (b) by deducting therefrom, amounts to the extent that each 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 Comptroller 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 goods being valued, there is more than one transaction value 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 arm's 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.

**<sup>28</sup>10F. Determination of value of used machinery, equipment and <sup>29</sup>second-hand 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) <sup>30</sup> <sup>31</sup> used aircraft or used ship shall be based on the FOB value of the vehicle <sup>32</sup> ,aircraft or ship 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.
- <sup>33</sup>(c) second hand motor vehicle shall be based on the FOB value of 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 50 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.

<sup>34</sup>**11. REPEALED (Government Notice No. 176 of 1999)**

<sup>35 36 37 38 39</sup>**12. REPEALED (Government Notice No. 176 of 1999)**

**13. Invoices.**

- <sup>40</sup>(1) Subject to paragraph (3), any invoice submitted by an importer shall specify-
- (a) the name and business address of the exporter
  - (b) the date of issue of invoice;
  - (c) the name and address of the importer;
  - (d) the quantity and description of the goods including the make, model, dimension, capacity, volume, pairs, pieces, sets or such other relevant specifications;
  - (e) the f.o.b. value of the goods;
  - (f) the cost of packing and packages;
  - (g) all inland transport charges;
  - (h) dock and shipping charges and all other expenses incidental to placing the goods on board a ship or aircraft;
  - (i) the total cost including the expenses incurred for freight and insurance;
  - (j) any buying and selling commission payable to any person anywhere,

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 Comptroller may accept any invoice on such conditions as he thinks fit.
- (4) The Comptroller 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 Comptroller, the Comptroller 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.

#### **<sup>41</sup>14A Customs Control of goods**

- (1) No goods referred to in Section 25<sup>42</sup> of the Act shall be transferred whilst under the control of the Comptroller 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 Comptroller; or
  - (c) duly accompanied or escorted by a proper officer, unless otherwise directed by the Comptroller.
- (2) For the purposes of subsection (1), “bonded vehicle” means goods vehicle licensed as such by the National Transport Authority and approved by the Comptroller.

#### **<sup>43</sup>14B. Electronic seal for transfer of goods**

- (1) Notwithstanding regulation 14A(1), goods may be transferred under electronic seal affixed by the Director-General on such terms and conditions as the Director-General may determine.
- (2) The Director-General shall, for the purpose of paragraph (1), levy a fee specified in the Eleventh Schedule.

#### **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 <sup>44</sup>(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 Comptroller 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 importer
- (3) Whenever the importer shall be unable to produce any documentary evidence or to make any complete perfect entry<sup>45</sup> 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 <sup>46</sup>duty, excise duty and taxes on those goods unless he produces evidence to satisfy the Comptroller –
  - (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 <sup>47</sup>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 <sup>48</sup>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 or excise duty shall be considered where the amount is less than 200 rupees on any one consignment.
- (4) Where an importer claims the refund of <sup>49</sup>duty or excise duty on a short landed package and the package cannot be satisfactorily identified, the package involving the least amount of duty or excise 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* <sup>50</sup>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 Comptroller

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 or excise 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.

<sup>51</sup>**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 Comptroller may detain and deal with such spirits in accordance with section 14 of the said Act.

Provided that the Comptroller 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.

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<sup>61</sup>**19. Freight forwarding agent or broker**

(1) No freight forwarding agent shall remove a consolidated cargo, whether imported by air or sea, 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 consolidated cargo, whether imported by air or sea from its landing place to his premises, shall submit an application through the TradeNet for authorisation of the Director-General under paragraph (1).

- (b) An application for authorisation under subparagraph (a) shall be submitted in the Single Goods Declaration Form No. 36, as set out in

the First Schedule, under the appropriate customs procedure or in such manner as the Director-General may determine.

- (c) A freight forwarding agent to whom the container is consigned shall submit the full and complete house manifest –
  - (i) prior to the application referred to in subparagraph (a); and
  - <sup>62</sup>(ii) (A) within 24 hours for the period from 15 May 2019 to 14 May 2020;  
(B) within 12 hours as from 15 May 2020,  
from the submission of an inward manifest under section 49(1)(a), (b) or (1A) of the Act, as the case may be.
- (3) Goods contained in any consolidated cargo, whether imported by air or sea, transferred to the premises of a freight forwarding agent shall be removed within 2 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 the freight forwarding agent, any goods not removed within 2 months as specified in paragraph (3).
- (5) Any goods transferred under paragraph (4) shall be dealt with in accordance with section 61 of the Act.
- (6) Paragraphs (1) to (5) shall also apply to consolidated cargo exported by air or sea with such modifications, adaptations and exceptions as may be necessary.
- (7) Every freight forwarding agent shall –
  - (a) have his own warehousing facilities or be authorised by the Director-General to unstuff the goods in an approved warehouse;
  - (b) submit the house manifest for goods consigned to him as agent;
  - (c) hire the services of or employ a customs broker <sup>63</sup> for the purpose of making bills of entry on his behalf;
  - (d) process, pursuant to subparagraph (c), all bills of entry from his system;
  - (e) give an invoice for any sum which is receivable by him in respect of any fee and disbursement on which shall be clearly indicated the reason for which the sum is receivable and the amount receivable in respect of each item;
  - (f) keep, pursuant to section 43A of the Act, such records for a period of not less than 5 years after the completion of the transaction to which it relates and such records shall be made available on demand by the Director-General;



- (g) submit to the Director-General, electronically or in such other manner as the Director-General may determine, not later than the fifteenth day of each month, a return –
    - (i) in a form approved by the Director-General showing in respect of each bill of entry its number which has been duly approved and submitted by the designated broker <sup>64</sup> on his behalf during the preceding month; and
    - (ii) as specified in under section 57B of the Act;
  - (h) provide, free of charge, such accommodation and other reasonable facilities the Director-General considers necessary for the convenience and exclusive use of officers in attendance on his premises;
  - (i) provide transport facilities for the transport of officers from the Customs House to his premises and back;
  - (j) equip the warehouse with Closed Circuit Television, weighing facilities and any other tools or equipment to the satisfaction of the Director-General in order to ensure the safety and security of the goods warehoused therein;
  - (k) provide to the Director-General online access to the Closed Circuit Television and weighing data on such terms and conditions as the Director-General may determine;
  - (l) be allowed to clear goods on behalf of an importer or exporter provided that he complies with paragraph (9)(b)(i), (iv) to (xii) and (xiv).
- (8) Notwithstanding paragraph (7)(c), a freight forwarding agent, who has been authorised to act as such prior to March 2006, shall be allowed <sup>65 66 67</sup> to operate without hiring the services of or employing a customs broker <sup>68</sup> for the purpose of making bills of entry on his behalf.
- (9) Every broker –
- (a) may make bills of entry on behalf of any freight forwarding agent;
  - (b) shall –
    - (i) comply with the Customs (Use of Computer) Regulations 1997;
    - (ii) make bills of entry on behalf of any registered importer or exporter;
    - (iii) comply with paragraphs (7)(e) and (f);
    - (iv) obtain a written authorisation from the economic operator for making bills of entry for each consignment in a form approved by the Director General;

- (v) undertake customer due diligence and verify the correctness of the information provided;
- (vi) keep the documents, as specified in section 43A of the Act, which shall be made available to the Director-General on demand;
- (vii) advise his clients to comply with the provisions of the Customs laws and, in case of non-compliance of an economic operator, he shall forthwith bring the matter to the notice of the Director-General;
- (viii) exercise due diligence in ascertaining the correctness of any information which he imparts to an economic operator with respect to clearance of goods;
- (ix) bring to the attention of an economic operator any notice or communication made by the Director-General in relation to clearance of goods;
- (x) remit forthwith to the Authority any duty, excise duty and taxes received for payment from an economic operator;
- (xi) not attempt to influence the conduct of any officer in any matter related to Customs laws by the use of threat, false accusation, duress or the offer of any special inducement or promise of advantage or by bestowing of any gift or favour or other thing of value;
- (xii) discharge his duties with utmost speed and efficiency and without any delay;
- (xiii) submit to the Director-General, electronically or in such other manner as the Director-General may determine, in accordance to subparagraphs (a) and (b)(ii), not later than the fifteenth day of each month, a return, showing all bills of entry numbers –
  - (A) approved and submitted by him on behalf of a freight forwarding agent;
  - (B) submitted on behalf of any importer or exporter,
 during the preceding month;
- (xiv) verify the antecedent, qualification, identity, declared address by using reliable, independent, authentic documents, data or information for any customs clerk whom he intends to employ;
- (xv) process, subject to paragraph (7)(d), bills of entry for his clients on his system;
- (xvi) follow, for not less than 20 hours every year, such Continuous Professional Development Programme as the Director-General may determine.

<sup>69</sup>(10) *(Repealed)*

(11) (a) No person shall, pursuant to section 119 of the Act <sup>70</sup>, be appointed to act as broker <sup>71</sup> by the Director-General unless the person –

<sup>72</sup>(i) is 18 years of age or above;

(ii) (A) has a School Certificate or General School Certificate with credit in at least three subjects, including English Language and Mathematics or Principles of Accounts, and at least 5 years' working experience as a customs clerk in the office of a customs broker, freight forwarding agent, importer or exporter;

(B) has at least 10 years' working experience either as a customs clerk or in any other capacity relating to the entry or clearance of goods in the office of a customs broker, freight forwarding agent, importer or exporter; or

(C) has any other equivalent qualification acceptable to the Director-General;

(iii) submits a certificate of character issued by the Director of Public Prosecution; and

(iv) is declared successful in the written and oral examination conducted by the Authority.

(b) Where a person has not succeeded in the oral examination referred to under paragraph (a)(ii), he shall be allowed to take part in 2 subsequent oral examinations within 2 years from the date of the first oral examination and no further extension shall be granted.

<sup>73</sup>(c) *(Repealed)*

(12) *(Repealed)*

(13) (a) The Director-General shall, on a yearly basis or such other period as he may determine, rank freight forwarding agents and brokers on the basis of their compliance with Customs requirements and service delivery to promote compliance in relation to customs laws.

(b) There shall be set up, for the purpose of subparagraph (a), a Committee which shall consist of –

(i) the Director-General or his representative who shall be the Chairperson;

(ii) 3 representatives of the Authority;

(iii) a representative of the Economic Development Board;

- (iv) a representative of Business Mauritius; and
  - (v) a representative of Mauritius Chamber of Commerce and Industry.
- (c) The Director-General shall designate an officer to act as Secretary to the Committee.
- (d) The functions of the Committee shall be to –
- (i) determine the criteria for the ranking of freight forwarding agents and brokers referred to in subparagraph (a); and
  - (ii) validate the result of the ranking.
- (e) The Director-General shall –
- (i) after validation by the Committee referred to in subparagraph (b), publish the ranking referred to in subparagraph (a);
  - (ii) make a copy of the ranking available for information, at such place of the office of MRA Customs as he may determine.
- (14) (a) Any person duly registered at Customs may make his own bill of entry for goods imported or exported on his account in accordance with customs laws.
- (b) Notwithstanding subparagraph (a), the director of a company or his authorised employee may make a bill of entry only in relation to goods imported or exported by the company.

**20. <sup>74</sup>Report of inward cargo.**

- <sup>75</sup>(1) The Director-General shall, for the purposes of section 49 of the Act, require the submission of a report or manifest on Form No. 2A or IMO FAL Forms 1, 2 and 7 set out in Forms Nos. 38, 39 and 44 respectively, 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.
- <sup>76</sup>(4) Every report or manifest submitted under paragraph (1) shall show, on the recto only, the 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 Comptroller and indicate the place where the goods are kept.

<sup>77</sup>**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, <sup>78</sup>in electronic form through SITA or such other electronic system or 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.
- <sup>79</sup>(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 <sup>80</sup>300 rupees for amendments made in respect of each consignment listed in the report.
- (4) Where any person fails to comply with paragraph (1), he shall be liable to pay to the Director- General 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.
- <sup>81</sup>(5) The Director-General shall issue to the master, owner or duly authorised agent of an aircraft or a ship a written notice claiming the amount of penalty referred to in paragraph (4).
- (6) (a) Any person dissatisfied with a notice under paragraph (5) may object to the notice in accordance with section 24A(3) of the Act.
- (b) The procedure set out in section 24A(3) and (4) of the Act shall apply to an objection under paragraph (a).
- (c) Where the person referred to in paragraph (a) is aggrieved by a determination of his objection, he may lodge written representations with the Clerk of the Assessment Review Committee in accordance with section 19 of the Mauritius Revenue Authority Act.

## **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 Comptroller may refuse to accept any entry for his goods in the container.

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## **<sup>84</sup> 22. Amendment of Report.**

- (1) The master or agent of an aircraft or a ship shall –
  - (a) account for all discrepancies between the particulars of cargo on the manifest and the landing account of the cargo; and
  - (b) make all the necessary amendments to ensure the accuracy of the manifest not later than 5 working days after the time the aircraft has landed or the ship is berthed at the wharf, as the case may be.
- (2) Where the master or agent of an aircraft or a ship fails to comply with paragraph (1)(b), he shall be liable to pay to the Director-General a penalty representing 500 rupees in respect of each day of non-compliance, including Saturdays and public holidays, provided that the total penalty payable does not exceed 5,000 rupees.
- (3) The Director-General shall issue to the master or agent of an aircraft or a ship a written notice, by registered post or electronically, claiming the amount of penalty payable under paragraph (2).
- (4)
  - (a) Any person dissatisfied with a notice under paragraph (3) may object to the notice in accordance with section 24A(3) of the Act.
  - (b) The procedure set out in section 24A(3) and (4) of the Act shall apply to an objection under subparagraph (a).
  - (c) Where the person referred to in subparagraph (a) is aggrieved by a determination of his objection, he may lodge written representations with the Clerk of the Assessment Review Committee in accordance with section 19 of the Mauritius Revenue Authority Act.
- (5)
  - (a) Subject to subparagraph (b), a fee of 300 rupees shall be paid for amendments made in respect of each consignment listed in the report pursuant to paragraph (1).
  - (b) The fee specified in subparagraph (a) shall not apply to any amendment attributable to such just or reasonable cause as the Director-General may determine.

## **<sup>85</sup> 23. Parcels List.**

- (1) The master of any ship or aircraft shall submit to the Director-General a declaration showing all small addressed packages not borne on the manifest.

- (2) The declaration in paragraph (1) shall be in electronic form or in any other manner acceptable to the Director-General.

#### **24. Discharge of Cargo before Report.**

The Comptroller 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 Comptroller 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 <sup>86</sup>and submitted to the Director-General in electronic form or in any other manner acceptable to the Director-General.
- (2) The owner or master of any pleasure boat staying in Mauritius for <sup>87</sup>more than 3 months shall give a security by office cheque or other bank guarantee, in such form as the Comptroller 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 Comptroller 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 <sup>88</sup>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.

#### **<sup>89</sup>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.
- <sup>90</sup>(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 <sup>91</sup>or concession.**

- (1) Where an importer imports any goods on behalf of another person who claims <sup>92</sup>exemption or <sup>93</sup>concession of duty, excise duty and taxes, he shall—
  - <sup>94</sup>(a) submit electronically the bill of entry relating to the goods, together with the documents specified in section 16 of the Act and a scanned copy of the duly filled request form for exemption or concession approved by the Director-General;
  - (b) within 15 days after clearance of the goods, submit, electronically or in such manner as the Director-General may determine, a scanned copy of the request form referred to in subparagraph (a) showing that the goods have been received by the person on whose behalf the goods were imported.
- (2) Where the <sup>95</sup> scanned copy referred to in paragraph (1)(b) is not submitted within the time specified in that paragraph, the importer shall be liable to pay forthwith the amount of <sup>96</sup>duty, excise duty and taxes payable on the goods together with any penalty or fine which may be imposed.
- <sup>97</sup>(3) The penalty under paragraph 2 shall be 2,000 rupees for each day of non-compliance but shall not exceed 20,000 rupees.
- (4) The Director-General shall issue to the importer a written notice claiming the amount of duty, excise duty and taxes payable on the good and the amount of penalty payable under paragraph (3).
- <sup>98</sup>(4A) Notwithstanding paragraph (4), where the Director-General is satisfied that the request form referred to in paragraph (1)(b) has been submitted after the statutory timeframe due to any just or reasonable cause, the amount of duty, excise duty and taxes payable on the goods and the amount of penalty payable under paragraph (3) shall not be applicable.
- (5)
  - (a) Any person who is dissatisfied with the claim specified in the notice under paragraph (4) may object to the notice in the manner provided for in section 24A(3) of the Customs Act.
  - (b) The procedure provided in section 24A(3) and (4) of the Act shall apply to an objection under subparagraph (a) with such modifications, adaptations and exceptions as may be necessary.
  - (c) Where the person referred to in subparagraph (a) is aggrieved by a determination of his objection, he may lodge written representations with the Clerk of the Assessment Review Committee in accordance with section 19 of the Mauritius Revenue Authority Act.

## **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 <sup>99</sup>the Single Goods Declaration <sup>100</sup>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 <sup>101</sup> <sup>102</sup> 250 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 <sup>103</sup>Director- General on <sup>104</sup>Form No 37 of the First Schedule.

<sup>105</sup>(2) On reshipment, the goods shall be produced at the place of shipment to the officer who shall examine the goods and endorse <sup>106</sup>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 Comptroller that a complete check can readily be made of all packages.

(3) Transshipment 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 Comptroller 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.

<sup>107</sup>(3) Deleted by GN 14 of 2006

### **<sup>108</sup>35A. Sale of goods under section 61, 77, or 144 of the Act**

(1) Subject to the other paragraphs of this regulation, the Comptroller 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 such company.

(2) In evaluating the bids made under paragraph (1), the Comptroller 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 Comptroller; and

- (b) appoint, pursuant to the Sales by 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 Comptroller.
- (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 Comptroller 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 Comptroller.
- <sup>109</sup>(8) The lowest selling price at which an item of goods or a lot of goods is put for sale by public auction or public tender shall not be less than –
  - (a) for the first time, 50 per cent of the value of the goods together with any duty, excise duty and taxes<sup>110</sup> leviable on the total value of the goods;
  - (b) for the second time, 25 per cent of the value of the goods together with any duty, excise duty and taxes<sup>111</sup> leviable on the total value of the goods; or
  - (c) for the third time, 2 per cent of the value of the goods together with any duty, excise duty and taxes<sup>112</sup> leviable on the total value of the goods,
 and such administrative charges as the Director-General may determine.
- (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 Comptroller.
- (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 Comptroller 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 Comptroller not later than 7 days after the sale;

- (b) at the same time, submit to the Comptroller 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 Comptroller.

<sup>113</sup>(13) Where the Director-General causes goods to be sold by public tender, he shall set up a tender committee for the purposes of examining bids from the public and deciding on the award of contracts for the sale of goods.

<sup>114</sup><sup>115</sup>**35B. Bond by proprietor or occupier**

- (1) For the purpose of section 70 of the Act, a security by bond with at least one surety, as the Director-General deems adequate, shall be furnished.
- (2) The security by bond shall be given in such form and manner as the Director-General may approve.

**36. Loading and Unloading at Places Other than Quays.**

The Comptroller 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 Comptroller 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 –

<sup>116</sup> (a)	for each day or part thereof during the first week	10 rupees
(b)	for each subsequent day of part thereof	50 rupees

- (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 Comptroller 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 Comptroller may require.

**40. Appointment of bonded warehouse.**

- (1) Subject to paragraph (2), the Comptroller may, on the appointment of any bonded warehouse, impose such conditions as he thinks fit.
- (2) Except where the Comptroller otherwise allows, the doors of any bonded warehouse shall open on to a street or public through-fare.
- (3) The Comptroller 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 Comptroller to be superfluous shall be solidly bricked up.
- (4) The entrances shall have strong doors solidly constructed to the satisfaction of the Comptroller and shall have proper devices for placing of proprietor's or occupier's<sup>117</sup> 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 Comptroller may direct.

**44. Locks.**

<sup>118</sup>Every approved bonded warehouse shall be under the locks of the warehouse proprietor or occupier.

**45. Obligations of Bonded Warehouse Proprietor or Occupier.**

<sup>119</sup>(1) The proprietor or occupier of a bonded warehouse shall –

- (a) provide free of charge such accommodation and other reasonable facilities as the Comptroller considers necessary for the convenience of an officer in attendance at the warehouse and such transport as the Comptroller may require;
- (b) be responsible for the <sup>120</sup>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 Comptroller may direct showing goods received into and delivered from his warehouse.<sup>121</sup>

(d)<sup>122</sup> **revoked by GN 184/2016**

- <sup>123</sup>(e) (i) Where the proprietor or occupier of a bonded warehouse fails to comply with subparagraph (c), he shall pay to the Director-General a penalty of 5,000 rupees for each day of non-compliance, provided that the total penalty payable does not exceed 50,000 rupees.
- (ii) The Director-General shall issue to the proprietor or occupier of the bonded warehouse a written notice claiming the amount of penalty payable under sub subparagraph (i).
- (iii) (A) Any person who is dissatisfied with a notice under sub subparagraph (ii) may object to the notice in the manner provided for in section 24A(3) of the Act.
- (B) The procedure provided in section 24A(3) and (4) of the Act shall apply to an objection under this sub subparagraph with such modifications, adaptations and exceptions as may be necessary.
- (C) Where the person referred to in sub subparagraph (iii)(A) is aggrieved by a determination of his objection, he may lodge written representations with the Clerk of the Assessment Review Committee in accordance with section 19 of the Mauritius Revenue Authority Act.
- (f) The Director-General may, by notice in writing, revoke or alter an appointment under section 67(1) of the Act where the proprietor or occupier of a bonded warehouse has paid the penalty under subparagraph (e)(i) more than 3 times in a calendar year.

<sup>124</sup> (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 Comptroller, 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 <sup>125</sup>the quantity specified in the computer system approved by the Director-General under regulation 45A(a) and in the

computerised records of Customs in accordance with regulation 45A(b), pay, without prejudice to any penalty that may be imposed for any offence under the Act, the amount of duty, excise duty<sup>126</sup> and taxes on the deficiency at the statement of stock is submitted.

- <sup>127</sup>(d) (i) Where the proprietor or occupier of a bonded warehouse fails to comply with subparagraph (b), he shall pay to the Director-General a penalty of 5,000 rupees for each day of non-compliance, provided that the total penalty payable does not exceed 50,000 rupees.
- (ii) The Director-General shall issue to the proprietor or occupier of the bonded warehouse a written notice claiming the amount of penalty payable under sub subparagraph (i).
- (iii) (A) Any person who is dissatisfied with a notice under sub subparagraph (ii) may object to the notice in the manner provided for in section 24A(3) of the Act.
- (B) The procedure provided in section 24A(3) and (4) of the Act shall apply to an objection under sub subparagraph (iii)(A) with such modifications, adaptations and exceptions as may be necessary.
- (C) Where the person referred to in sub subparagraph (iii)(A) is aggrieved by a determination of his objection, he may lodge written representations with the Clerk of the Assessment Review Committee in accordance with section 19 of the Mauritius Revenue Authority Act.
- (e) The Director-General may, by notice in writing, revoke or alter an appointment under section 67(1) of the Act where the proprietor or occupier of a bonded warehouse has paid the penalty under subparagraph (d)(i) for 2 consecutive years

<sup>128</sup> (3) <sup>129</sup>revoked by GN 184/2016

<sup>130</sup>**45A.Obligations of proprietor or occupier of <sup>131</sup> bonded warehouse**

- (1) <sup>132</sup>For the purpose of section 67A<sup>133</sup> of the Act, the conditions to be satisfied shall be that—
- (a) all entries in respect of goods received into, or removed from, the <sup>134</sup>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 Comptroller;
- (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 computerized records of the <sup>135</sup>bonded warehouse.
- (2) Where the proprietor or occupier of a bonded warehouse fails to comply with paragraph (1), he shall pay to the Director-General a penalty of 5,000 rupees for each day of non-compliance, provided that the total penalty payable does not exceed 50,000 rupees.

- (3) The Director-General shall issue to the proprietor or occupier of the bonded warehouse a written notice claiming the amount of penalty payable under paragraph (2).
- (4)
  - (a) Any person who is dissatisfied with a notice under paragraph (3) may object to the notice in the manner provided for in section 24A(3) of the Act.
  - (b) The procedure provided in section 24A(3) and (4) of the Act shall apply to an objection under subparagraph (a) with such modifications, adaptations and exceptions as may be necessary.
  - (c) Where the person referred to in subparagraph (a) is aggrieved by a determination of his objection, he may lodge written representations with the Clerk of the Assessment Review Committee in accordance with section 19 of the Mauritius Revenue Authority Act.
- (5) Director-General may, by notice in writing, revoke or alter an appointment under section 67(1) of the Act where the proprietor or occupier of a bonded warehouse has paid the penalty under paragraph (2) more than 3 times in a calendar year.

**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.

**47. No Examination in Absence of an Officer.**

- <sup>136</sup>(1) It shall be unlawful to open any package or examine any goods in a bonded warehouse except with the authorisation of the Comptroller and in the presence of an officer.

<sup>137</sup>(2) <sup>138</sup>revoked by GN 184/2016

**48. Only Approved Goods in Bonded Warehouse.**

- (1) Except with the authorisation of the Comptroller, 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.

**49.** <sup>139</sup>revoked by GN 184/2016

**50.** <sup>140</sup>revoked by GN 184/2016

**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 Comptroller 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.

## **52. Operations in bonded warehouse.**

Every application to the Comptroller 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.

## **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 Comptroller may consider reasonable.
- (4) <sup>141</sup>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 Comptroller may authorise.
- (2) <sup>142</sup>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.



<sup>143</sup>**55A. Deficit during the process of bottling of imported spirits, alcoholic products, wine, ale or beer**

- (1) The Director-General may disregard any deficit which occurs in the process of bottling of a consignment of imported spirits, alcoholic products, wine, ale or beer up to the actual deficit or –
  - (a) one per cent, whichever is the lesser; or
  - (b) such other percentage as the Director-General may determine.
- (2) The bottling under paragraph (1) shall be carried out in such manner as the Director-General may determine.

<sup>144</sup>**56. Declaration of Dutiable Exports. (Deleted by GN 124 of 2006)**

**57. Clearance of Exporting Ship or Aircraft.**

- <sup>145</sup>(1) The Comptroller 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 Comptroller 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.
- <sup>146</sup>(2) Subject to paragraph (1), the Director-General may issue clearance to a ship or an aircraft on an electronic platform or in such other manner as he may determine.

**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 <sup>147</sup>Forms Nos. 2A and IMO FAL Form 2set out in Form No.39 of the First Schedule.

<sup>148</sup>**58A Methods of delivery of outward manifest.**

The outward manifest referred to in regulation 58 shall be delivered to the Director-General –

- (a) in electronic form through SITA; or
- (b) by such electronic system or in such manner acceptable to the Director-General.

**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.**

- <sup>149</sup>(1) Any exporter shall pass an export bill of entry in accordance with the <sup>150</sup>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 of rum or other spirits shall give sufficient notice to the Comptroller of the time when the goods will be required for shipment, so that arrangements may be made for the attendance of a proper officer for the delivery of the goods.
- (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 Comptroller, and where the place is not a Customs Warehouse the goods may be watched outside by an officer at the expense of the exporter.

<sup>151</sup>**61A. Customs-Approved Storeroom**

- (1) For the purposes of section 97A of the Act, no person shall operate a Customs-Approved Storeroom unless he is registered as such with the Director-General in such manner and on such conditions as the Director-General may determine.
- (2) No Person shall be registered under paragraph (1) unless the person is an aircraft company or its representatives or any other person such as a concessionaire or caterer having an agreement with the aircraft company to operate a Customs-Approved Storeroom.
- (3) Any goods intended for warehousing in the Customs-Approved storeroom pending transfer to an aircraft shall be entered for export and shall be accompanied by the relevant import and export entries.
- (4) Every person registered under paragraph (1) shall -

- <sup>152</sup>(a) allow goods to be removed for transfer to an aircraft or for sale to a duty-free shop;
- (b) subscribe <sup>153</sup>a security by bond with at least one surety the Director-General deems adequate to cover all his transactions from the time the goods are imported or removed from a bonded warehouse <sup>154</sup>or a duty-free shop and placed in the Customs-Approved Storeroom until they are transferred to an aircraft <sup>155</sup>, a duty-free shop, or until accounted for;
- (c) keep as part of its books and records, a record, whether electronically or otherwise, of all transactions relating to the Customs-Approved Storeroom; and
- (d) not later than 20 days after the end of every month, submit to the Director-General, in respect of that month, a return, whether electronically or otherwise, in a form approved by the Director-General, specifying the receipts and deliveries of each type of goods and the balance remaining on the last day of the month.
- (5) The provisions of regulation 90 (11) and (12) shall apply to a registered person under paragraph (1).

## **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 <sup>156</sup>Form No.24A or IMO FAL Forms 3, 4, 5 and 6 set out in Forms Nos. 40, 41, 42 and 43, respectively, of the First Schedule as the case may be.

<sup>157</sup>(1A) The forms referred to in paragraph (1) shall be submitted in electronic form or in any other manner acceptable to the Director-General.

- (2) No disclosure under paragraph (1) shall be required when 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 –

	<i>Quantity per day</i>
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 <sup>158</sup>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.

<sup>159</sup>(2) Revoked GN 84 of 2014.

- <sup>160</sup>(3) Prior to the shipment of any stores, a bill of entry in accordance with the <sup>161</sup>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 authorized under regulation 66 for the voyage about to be undertaken;
- (b) the Comptroller 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 Comptroller 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<sup>162</sup>;
- (b) no claim for drawback shall be considered unless the exporter has, prior to the exportation of the goods, made arrangements with the Comptroller to determine the proportion of raw materials entering the export products;

- (c) the Comptroller 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 <sup>163</sup>500 rupees shall be considered.
- (4) Notwithstanding paragraph (3), several claims for drawback, although each one of them does not exceed <sup>164</sup>500 rupees, may be considered by the Comptroller provided that the aggregate amount of such claim at any one time is not less than 5,000 rupees.

#### **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 <sup>165</sup> <sup>166</sup>Single Goods Declaration Form No. 36 of the First Schedule.

<sup>167</sup>(1A) Any entry under paragraph (1) shall be made electronically through the TradeNet which receives the entry electronically from the cargo community system under the Customs (Cargo community System) Regulations 2008.

(2) Where goods for transhipment have to leave the customs area prior to transhipment they shall be warehoused as the Comptroller 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 Comptroller.

(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 Comptroller as the clearance for the intended voyage.

**<sup>168</sup>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 Comptroller.

(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 <sup>169</sup>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 Comptroller 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. <sup>170</sup>Obligation of passengers, masters and crew of aircraft or ship.**

<sup>171</sup>Every passenger, master and crew of an aircraft or a ship shall, on arrival 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. <sup>172</sup>Persons arriving by air or sea.**

<sup>173</sup>(1) Every person arriving by air or sea may leave the airport, port and such other place designated by the Director-General through a green channel or red channel as may be provided.

(2) Any <sup>174</sup>person who enters the green channel shall be deemed to have declared that he has no restricted or prohibited goods or any goods liable to <sup>175</sup>duty, excise duty and taxes<sup>176</sup> or any currency or bearer negotiable instruments <sup>177</sup>or precious stones and metals including gold, diamond and jewellery or any goods of high value including work of arts of an amount not more than 500,000 rupees or its equivalent in foreign currency in his possession.

<sup>178</sup>(2A) Where a person makes or is required to make a declaration under section 131A of the Act, he shall do so in a form approved by the Director-General.

<sup>179</sup>(3) Any person to whom paragraph (2) applies and who is found to be in possession of any such goods as specified in that paragraph or such currency or bearer negotiable instruments <sup>154</sup> or precious stones and metals including gold, diamond and jewellery or any goods of high value including work of arts of an amount of more than 500,000 rupees or its equivalent in foreign currency shall commit an offence and the goods shall be liable to seizure.

<sup>180</sup>(3A) No baggage or other goods landed by or on behalf of any person shall, subject to regulation 82 (2), be removed from the place designated under paragraph (1) until any duty, excise duty and taxes chargeable thereon are paid and the baggage or goods cleared by the proper officer

<sup>181</sup>(4) For the purpose of this regulation –

(a) “green channel” means a channel reserved by the Director-General at the airport, port and such other place as may be designated by the Director-General for use by incoming persons who have no prohibited or restricted goods, or goods liable to duty, excise duty and taxes or any currency or bearer negotiable instruments <sup>154</sup> or precious stones and metals including gold, diamond and jewellery or any goods of high value including work of arts of an amount of not more than 500,000 rupees or its equivalent in foreign currency;

(b) <sup>182</sup> “red channel” means a channel reserved by the Director-General at the airport, port and such other place as may be designated by the Director-General for use by incoming persons who have prohibited or restricted goods, or goods liable to duty, excise duty and taxes or currency or bearer negotiable instruments <sup>154</sup> or precious stones and metals including gold, diamond and jewellery or any goods of high value including work of arts of an amount of more than 500,000 rupees or its equivalent in foreign currency.

<sup>183</sup>**81.** <sup>184</sup> **Persons leaving by air or sea.**

For the purposes of section 131A of the Act, any person leaving the airport or port and such other place as may be designated by the Director-General for embarking on an aircraft or a ship-

- (a) having in his possession, currency or bearer negotiable instruments <sup>185</sup>or precious stones and metals including gold, diamond and jewellery or any goods of high value including work of arts of an amount of more than 500,000 rupees or its equivalent in foreign currency shall make a declaration; or
- (b) when required to make a declaration, shall do so,

in a form approved by the Director-General.

**82. Entry for Merchandise, Newspapers and Magazines.**

- (1) No entry shall be required for –

- (a) *bona fide* <sup>186</sup>persons' baggage;

- <sup>187</sup> <sup>188</sup> <sup>189</sup>(b) parcels or packets and bona fide trade samples, not being merchandise for sale, imported or exported by post or courier.

- <sup>190</sup>(1A) Notwithstanding paragraph (1)(b), a person shall make a declaration, electronically or in such other manner as the Director-General may determine, for the clearance of parcels or packets and bona fide trade samples, not being merchandise for sale, imported or exported by post or courier.

- (2) Merchandise intended for sale and arriving or leaving by ship or aircraft in a <sup>191</sup>person's baggage shall be specifically declared as cargo on the appropriate bill of entry.

- <sup>192</sup>(3) repealed by GN 124 of 2006

- (4) Notwithstanding <sup>193</sup>paragraphs (2), newspapers and magazines intended for sale and imported by air may be entered in such manner as may be specified by the Comptroller.

**83. Part Clearance of Baggage.**

A <sup>194</sup>person may be allowed to pay <sup>195</sup>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 <sup>196</sup>person, 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 person.

**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 <sup>197</sup>port premises, airport or Freeport zone, shall comply with such instructions as



the Comptroller may give by notice displayed on a notice board at the gate of the Customs Area<sup>173</sup> port premises, airport or Freeport zone,.

**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 Comptroller 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.
- <sup>198</sup>(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.

**<sup>199</sup> <sup>200</sup>90. Deferred Duty and Tax Scheme, Voucher Scheme and Promotion of Tax-Free Shopping.**

- (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<sup>201</sup>.

<sup>202</sup> <sup>203</sup> <sup>204</sup> <sup>205</sup> <sup>206</sup> <sup>207</sup>

- (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.

<sup>208</sup>(4) Every operator of a shop –

- (a) subscribe <sup>209</sup>a security by bond with at least one surety the Director-General deems adequate 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) <sup>210 211</sup> sell goods, other than those specified in the Twelfth Schedule, mainly to
  - 
  - (i) visitors;
  - (ii) departing citizens of Mauritius;
  - <sup>212</sup> (iii) masters or crews of ships or aircrafts leaving for foreign ports or airports;
  - <sup>213</sup>(iv) diplomatic agent; and
  - <sup>214</sup>(v) a duty-free shop or to another shop under that scheme.

<sup>215</sup>(4A) For the period starting on 5 June 2020 and ending on <sup>216 217 218 219</sup>31 December 2023, an operator of a shop shall –

- (a) not sell goods to the persons referred to in paragraph (4)(c); but
- (b) for the purpose of section 168(4) of the Act, sell goods –
  - (i) free of duty, excise duty or taxes to visitors, to a duty-free shop or to another shop under the Deferred Duty and Tax Scheme, to a departing citizen of Mauritius, to a diplomatic agent, or to a master or member of a crew leaving for a foreign port or airport; and
  - (ii) on payment of duty, excise duty or taxes, to any other person.

<sup>220</sup>(4AA) An operator of a shop shall sell the goods specified in the Twelfth Schedule –

- (a) to visitors, to a duty-free shop or to another shop under the Deferred Duty and Tax Scheme, to a departing citizen of Mauritius, to a diplomatic agent, or to a master or member of a crew leaving for a foreign port or airport; and
- (b) on payment of duty, excise duty or taxes, to any other person.

(4B) For the purpose of section 168(4) of the Act, the Deferred Duty and Tax Scheme shall be the Deferred Duty and Tax Scheme referred to in this regulation.

(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) (a) Where an operator sells goods to a visitor or departing citizen of Mauritius, 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 or departing citizen of Mauritius<sup>221</sup> at the time of departure.

<sup>222</sup> <sup>223</sup>(b) [*revoked*].

<sup>224</sup>(6A) Where an operator sells goods to a master or member of a crew leaving for a foreign port or airport, he may sell the goods free of duty, excise duty and taxes provided that the goods are transferred and placed in the custody of Customs at the port or airport for delivery to the master or the member of the crew, as the case may be, at the time of his departure.

<sup>225</sup> (6B) Where an operator sells goods to a diplomatic agent, he may sell the goods free of duty, excise duty and taxes provided that a bill of entry is submitted together with –

(a) a certificate issued by the Ministry responsible for the subject of foreign affairs, certifying that the diplomatic agent is eligible for exemption of duty, excise duty and taxes; and

(b) a duly filled request form for exemption or concession under regulation 29.

(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 <sup>226</sup>sum of the administrative charges specified in Parts I and II of the Sixth Schedule.

<sup>227</sup>(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 <sup>228</sup>referred to in paragraph (7)(c) is less than <sup>229</sup>300 rupees in the aggregate in respect of purchases made<sup>230</sup>.

(9) Where goods transferred in the manner specified in paragraphs (6) and (6A) have remained unclaimed for a period of 8 days from the date of departure, the approved person shall hand over the goods to the proper officer.<sup>231</sup>

(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.
- <sup>232 233 234</sup> (14) (a) A Voucher Scheme shall be operated by the approved person.
- (b) A voucher amounting to 200 rupees shall be handed over to every visitor upon his arrival in Mauritius.
- (c) The voucher shall be redeemable on the purchase of locally-manufactured products, as defined in guidelines, of a minimum value of 1,000 rupees at a registered shop.
- <sup>235</sup> (15) The approved person shall, not later than 25 days after the end of every month, submit to the Director-General, in respect of that month, a return, in such manner and in such form approved by the Director-General, specifying –
- (a) the aggregate number of vouchers issued;
  - (b) the number of vouchers redeemed by eligible operators; and
  - (c) the serial numbers of vouchers redeemed by eligible operators.
- (16) The approved person shall promote tax-free shopping in Mauritius, including the Voucher Scheme, through communication and marketing strategies.
- (17) The administrative charge for the operation of the Voucher Scheme and promotion of tax-free shopping shall be as specified in Part B of the Sixth Schedule.
- (18) In this regulation –

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

“eligible operator” means a person registered with the approved person to operate the Voucher Scheme at his shop;

“guidelines” means guidelines issued by the approved person, in consultation with the Director-General, to facilitate the implementation of the Voucher Scheme;

<sup>236</sup> “mainly”, in relation to paragraph (4)(c), means 80 per cent, or such other percentage as the Director-General may approve, of the total annual turnover, excluding the total annual turnover relating to the goods specified in the Twelfth Schedule, of the operator representing sales to –

- (a) visitors;
- (b) departing citizens of Mauritius;
- (c) masters or crews of aircrafts or ships leaving for foreign airports or ports;
- (d) diplomatic agents; and

<sup>237</sup> (e) a duty-free shop or to another shop under that scheme.

“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;

“registered shop” means a shop registered with the approved person to operate the Voucher Scheme;

“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.

<sup>238</sup>(2) Every operator of a duty-free shop shall sell goods –

- (a) free of duty, excise duty or taxes to –
  - (i) a passenger leaving for, or arriving from, a foreign port or airport;
  - (ii) a master or member of a crew leaving for a foreign port or airport;
  - (iii) another duty free shop; or
  - (iv) a shop under the Deferred Duty and Tax Scheme; or

- (b) on payment of duty, excise duty or taxes, to any other person for the period starting on 5 June 2020 and ending on <sup>239 240 241 242</sup>31 December 2023, on such terms and conditions as the Director-General may determine.
- (3) The provisions of regulation 90 (4) (a) and (b), (10), (11), (12) <sup>243</sup>and (18) 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.

### <sup>244</sup>**92**<sup>245</sup> **Revoked GN 84 of 2014**

### **93. Form of Security.**

The security to Customs which may be required under these regulations shall be <sup>246</sup> in such form and manner as the Director-General may approve.

### <sup>247</sup>**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.

<sup>248</sup>**94A. Transitional provision**

The master or agent of an aircraft or ship who does not make all the necessary amendments to ensure the accuracy of the manifest not later than 5 working days after the time the aircraft has landed or the ship is berthed at the wharf, as the case may be, shall not be liable, for the period starting on 2 February 2022 and ending on 30 June 2026 <sup>249250</sup>, to pay any penalty to the Director-General.

**95. The Customs Regulations 1947 are repealed.**

*These regulations shall be deemed to have come into operations in February 1989 as made by the Minister on 14 February 1989.*

251 252 253

<sup>256</sup>**SCHEDULES****FIFTH SCHEDULE**

(regulation 28 (2))

**G.N 113/89 & D.O 40/89**<sup>257 258 259 260</sup> **SIXTH SCHEDULE**

[Regulation 90(7)(c), (8) and (17)]

**ADMINISTRATIVE CHARGE FOR EVERY REFUND****PART I**

Two per cent of the value of the sales, excluding duty, excise duty and taxes provided that, where the calculated amount does not exceed 200 rupees, the administrative charge shall be 200 rupees.

**PART II**

Four per cent of the value of the sales, excluding duty, excise duty and taxes for the operation of the Voucher Scheme and promotion of tax-free shopping where the value of the sales is 3,000 rupees or above.

<sup>261</sup>**SEVENTH SCHEDULE**

(regulations 7 and 8)

- |     |                                 |                                    |
|-----|---------------------------------|------------------------------------|
| (a) | On any weekday                  | <sup>262</sup> 400 rupees per hour |
| (b) | On any Sunday or public holiday | <sup>263</sup> 500 rupees per hour |
| (c) | Special attendance              | <sup>264</sup> 150 rupees per hour |

<sup>265</sup>**EIGHTH SCHEDULE****[Regulation 8A]**

	<b>(Rs)</b>
1. Issue of access pass	300
2. Annual renewal of access pass	400
3. Replacement of access pass in case of loss or damage	400



<sup>266</sup>**NINTH SCHEDULE**

**[Regulation 8B]**

	(Rs)
Ruling on classification or origin of goods	500

<sup>267</sup>**TENTH SCHEDULE**

**[Regulation 3B]**

**UNIFORM FOR PROPER OFFICERS**

<b>SN</b>	<b>Male Customs Officer</b>	<b>Female Customs Officer</b>
1.	White shirt	White blouse
2.	Dark blue trousers	Dark blue trousers or skirt
3.	Black shoes	Black shoes
4.	Dark blue straps with the word “Customs” embroidered thereon for –	Dark blue straps with the word “Customs” embroidered thereon for –
	(a) Customs Officer I below 5 years with one gold coloured stripe	(a) Customs Officer I below 5 years with one gold coloured stripe
	(b) Customs Officer I above 5 years with 2 gold coloured stripes	(b) Customs Officer I above 5 years with 2 gold coloured stripes
	(c) Customs Officer II with 3 gold coloured stripes	(c) Customs Officer II with 3 gold coloured stripes
	(d) Technical Officer with 4 gold coloured stripes	(d) Technical Officer with 4 gold coloured stripes
	(e) Team Leader with 4 gold coloured stripes and one star	(e) Team Leader with 4 gold coloured stripes and one star
5.	Dark blue tie with the logo of the Mauritius Revenue Authority printed thereon	Scarf with stripes (dark blue, light blue and white) and the logo of the Mauritius Revenue Authority printed thereon
6.	Black belt with the logo of the Mauritius Revenue Authority thereon	Black belt with the logo of the Mauritius Revenue Authority thereon
7.	Dark blue tunic with proper stripes embroidered thereon	Dark blue tunic with proper stripes embroidered thereon

8. Cap as approved by the Director-General

Cap as approved by the Director-General

**<sup>268</sup>ELEVENTH SCHEDULE**  
**[Regulation 14B(2)]**

**(Rs)**

Fee for electronic seal for an hour or part of an hour

150

**<sup>269</sup>TWELFTH SCHEDULE**  
**[Regulation 90]**

1. Bags
  2. Confectionery
  3. Cosmetics
  4. Perfumes
  5. Spirits, alcoholic products, wine, ale or beer
  6. Watches
-

<sup>1</sup> w.e.f. 01-January-2000, **G/N 176 of 1999**, regulation 3 (a), amended regulation 2, by inserting in its appropriate alphabetical order the new definition of “*Agreement*”.

<sup>2</sup> w.e.f. 01-January-2000, **G/N 176 of 1999**, regulation 3 (a), amended regulation 2, by inserting in its appropriate alphabetical order the new definition of “*goods of the same class or kind*”.

<sup>3</sup> w.e.f. 01-December-2016, **G/N 266 of 2016**, regulation 2 of the principal regulation is amended by inserting, in the appropriate alphabetical order, the following new definition – “*house manifest*” means a list of information treated as cargo manifest for the house waybills associated with the freight forwarder’s consolidation

<sup>4</sup> w.e.f. 03-November-2018, the Customs (Amendment) Regulations 2018, Regulation 2 amended Section 2, by deleting the definition of ‘port’ which read as follows: “‘port’ means the port specified in the Fourth Schedule;” and replacing it by a new definition.

<sup>5</sup> w.e.f. 05-August-2010, **GN 159 of 2010**, regulations 3 (a), amended regulation 2, in the definition of “*taxable goods*” by deleting the full stop and replacing it by a semi-colon

<sup>6</sup> w.e.f. 05-August-2010, **GN 159 of 2010**, regulations 3 (b), amended regulation 2, by inserting , in the appropriate alphabetical order, the new definition of “*TradeNet*”

<sup>7</sup> w.e.f. 23-September-2006, **G/N 124 of 2006**, regulation 3 (a), amended the principal regulation, by adding immediately after regulation 3, the new regulation 3A

<sup>8</sup> w.e.f. 03-November-2018, the Customs (Amendment) Regulations 2018, Regulation 4(a) inserted new Regulation 3B.

<sup>9</sup> w.e.f. 23-September-2006, **G/N 124 of 2006**, regulation 3 (b) (i), amended regulation 4 (b), by deleting the words “*as follows*” and replacing them by the words “*and during the hours specified hereunder, unless otherwise authorised by the Director-General;*”

<sup>10</sup> w.e.f. 12-May-1999, **G/N 48 of 1999**, regulation 3, amended regulation 4 (b) (i), by deleting it, which is

“(i) for receipt of revenue	from 09.00 hours to	from 09.00 hours to
	14.30 hours	11.00 hours unless the
		Comptroller directs
		otherwise ”

and replacing it by the new paragraph (i)

<sup>11</sup> w.e.f. 23-September-2006, **G/N 124 of 2006**, regulation 3 (b) (ii), amended regulation 4 (b) in item (i), by deleting the words “*unless the Director-General otherwise allows*” wherever they appear.

<sup>12</sup> w.e.f. 23-September-2006, **G/N 124 of 2006**, regulation 3 (b) (iii), amended regulation 4 (b) in item (ii), (iii) and (ix), by deleting the words “*unless the Director-General directs otherwise*” wherever they appear.

<sup>13</sup> w.e.f. 30-August-2021, **G/N 211 of 2021**, regulation 3(a), amended regulation 4(b), in subparagraph (iv), in the first column, by deleting the words “*clearing and forwarding agents*” and replacing them by the words “*freight forwarding agents*”;

<sup>14</sup> w.e.f. 30-August-2021, **G/N 211 of 2021**, regulation 3(b), amended regulation 4(b), in subparagraph (v), in the first column, by deleting the words “*clearing and forwarding agents*” and replacing them by the words “*freight forwarding agents*”;

<sup>15</sup> w.e.f. 30-August-2021, **G/N 211 of 2021**, regulation 3(c), amended regulation 4(b), in subparagraph (vii), in the first column, by deleting the words “*clearing and forwarding agents*” and replacing them by the words “*freight forwarding agents*”;

<sup>16</sup> w.e.f. 22-August-2000, **G/N 114 of 2000**, regulation 3 (a) (i), amended regulation (4) (b) (vii) in the second column, by deleting the words “*from 07.00 hours to 10.00 hours and 11.00 hours to 15.00 hours*” and replacing them by the words “*from 08.00 hours to 10.00 hours and 11.00 hours to 16.00 hours*”

<sup>17</sup> w.e.f. 22-August-2000, **G/N 114 of 2000**, regulation 3 (a) (ii), amended regulation (4) (b) (vii) in the third column, by deleting the words “*07.00 hours*” and replacing the, by the words “*08.00 hours*”

<sup>18</sup> w.e.f. 06-February-2006, **G/N 14 of 2006**, regulation 3 (a) (i) amended regulation 4 (b), by inserting immediately after subparagraph (viii), the new subparagraph (ix), the existing subparagraphs (ix) and (x) being renumbered (x) and (xi) respectively

<sup>19</sup> w.e.f. 06-February-2006, **G/N 14 of 2006**, regulation 3 (a) (ii) amended regulation 4 (b) (ix), by deleting the words “*items (i) to (ix)*” and replacing them by the words “*items (i) to (x)*”

<sup>20</sup> w.e.f. 05-August-2010, **GN 159 of 2010**, regulations 4, amended regulation 5 (2), by deleting the word “*Schedule*” and replacing it by the words “*First Schedule*”

<sup>21</sup> w.e.f. 09-August-2003, **G/N 121 of 2003**, regulation 3 (a), amended regulation 7, by deleting paragraph (1) which is

“(1) The fees payable for the services of each officer under regulation 5 shall be-

(a) Rs 70.00 per hour on any weekday;

(b) Rs 100.00 per hour on any Sunday or other public holiday.”

and replacing it by the new paragraph (1)

<sup>22</sup> w.e.f. 09-August-2003, **G/N 121 of 2003**, regulation 3 (b), amended regulation 8, by deleting the words “at the rate of Rs 15.00 per hour for each officer” and replacing them by the words “each officer at the rate specified in the Seven Schedule”

<sup>23</sup> w.e.f. 01-June-2014, G/N 84 of 2014, regulation 3 (c), amended the principal regulations by inserting immediately after regulation 8, the new regulations 8A

<sup>24</sup> w.e.f. 01-June-2014, G/N 84 of 2014, regulation 3 (c), amended the principal regulations by inserting immediately after regulation 8A, the new regulations 8B

<sup>25</sup> w.e.f. 01-January-2000, **G/N 176 of 1999**, regulation 3 (b), amended the principal regulations by deleting regulation 10, which is

**“10. Definition of value.**

(1) For the purpose of 18 (1) of the Act, the price paid or payable shall-

- (a) include all costs, charges and expenses incidental to the sale contract and delivery of the goods in Mauritius;
- (b) exclude any discount or rebate which is normal in the branch of trade concerned and freely available to all independent buyers, but not any abnormal reductions in price or any special or privileged rebates or discounts.

(2) For the purpose of paragraph (1), “costs, charges and expenses” shall include-

- (a) carriage and freight charges ordinarily payable for delivery of the goods in Mauritius, but not specially reduced or special freight rates, provided that-
  - (i) where the supplier bears the difference in freight charges and he adjusts the F.O.B. value in such a way that different consignments of identical goods are delivered in Mauritius at the same price, the difference in freight charges may be disregarded; and
  - (ii) where goods are imported by air, including by parcel post, the airfreight charges to be used for ascertaining the value shall be at such rate as may be fixed from time to time by the Comptroller.
- (b) insurance charges, whether the goods are actually insured or not, provided that where the goods are not insured, the insurance charges shall be at such rate as may be fixed from time to time by the Comptroller;
- (c) any commission of whatever nature payable for the goods;
- (d) any fees or other payments made for services, such as consular fees, inspection fees, testing fees, loading charges, incurred;
- (e) any duty or tax actually paid on the goods in the exporting country;
- (f) the cost of packing the goods, except where the packings are of a durable and permanent nature and suitable for repeated use;
- (g) any other cost, charge or expense actually incurred in respect of the goods.”

and replacing it by regulation 10.

<sup>26</sup> w.e.f. 01-January-2000, **G/N 176 of 1999**, regulation 3 (c), amended the principal regulations by inserting immediately after regulation 10, the new regulations 10A, 10B, 10C, 10D, 10E, 10F and 10G.

<sup>27</sup> w.e.f. 05-August-2010, **GN 159 of 2010**, regulations 5, amended regulation 10A (1) (a) (i), by inserting, after the word “cost”, the words “, insurance”

<sup>28</sup> w.e.f. 23-July-2003, **G/N 107 of 2003**, regulation 3, amended the principal regulations, by deleting regulation 10F, which is

**“10F. Determination values of used machinery, equipment and motor vehicles**

(1) In the application of section 18F of the Act, the determination of 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; or
- (b) used motor vehicles shall be based on the FOB value of such vehicles when new, reduced by not more than 12 per cent for each year of use, subject to a maximum total reduction of 48 per cent.

(2) For the purpose of paragraph (1), where the period of use is less than one year, the annual reduction shall be calculated proportionately.”

and replacing it by the new regulation 10F

<sup>29</sup> w.e.f 01-December-2016, **G/N 266 of 2016**, regulation 10F of the principal regulation is amended in the heading, by deleting the word “vehicles” and replacing it by the words “second-hand vehicles”

<sup>30</sup> w.e.f 01-December-2016, **G/N 266 of 2016**, regulation 10F(b) is amended by deleting the words “or used motor vehicles” and replacing them by the words “,used aircraft or used ship”

<sup>31</sup> w.e.f 21-September-2019, **G/N 159 of 2019**, regulation 10F(b) is amended by deleting the words “second hand motor vehicle,”

<sup>32</sup> w.e.f. 01-December-2016, **G/N 266 of 2016**, regulation 10F(b) is amended by inserting after the words “value of the vehicle”, the words “, aircraft or ship”

<sup>33</sup> w.e.f. 21-September-2019, **G/N 159 of 2019**, regulation 10F(b) is amended by adding new paragraph (c).

<sup>34</sup> w.e.f. 01-January-2000, **G/N 176 of 1999**, regulation 3 (d), amended the principal regulations by repealing regulations 11 and 12.

<sup>35</sup> w.e.f. 25-January-1997, **G/N 7 of 1997**, regulation 3 (a), amended regulation 12 (d) (i), by deleting the words “vehicles.”.

<sup>36</sup> w.e.f. 25-January-1997, **G/N 7 of 1997**, regulation 3 (b) (i), amended regulation 12 (d), by inserting the new sub-paragraph. (ii).

<sup>37</sup> w.e.f. 25-January-1997, **G/N 7 of 1997**, regulation 3 (a) (ii), amended regulation 12 (d), by relettering subparagraph (ii) as (iii).

<sup>38</sup> w.e.f. 25-January-1997, **G/N 27 of 1997**, regulation 3, amended regulation 12 (d), by inserting the new sub-paragraph (iii) immediately after sub-paragraph (ii), the existing sub-paragraph (iii) being renumbered (iv) accordingly.

<sup>39</sup> w.e.f. 17-July-1989, **G/N 113 of 1989**, regulation 3 (a), amended regulation 12 (d) (i), by deleting the word “CIF” and replacing it by the word “FOB”.

<sup>40</sup> w.e.f. 05-August-2010, **GN 159 of 2010**, regulations 6, amended regulation 13, by revoking paragraph (1) which is

“(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.”

and replacing it by the new paragraph (1)

<sup>41</sup> w.e.f. 06-February-2006, **G/N 14 of 2006**, Regulation 3 (b), amended the principal regulations by inserting immediately after regulation 14, the new regulation 14A.

<sup>42</sup> w.e.f. 23-September-2006, **G/N 124 of 2006**, regulation 3 (c), amended regulation 14A by deleting the words “and section 18 of the Industrial Expansion Act”

<sup>43</sup> w.e.f. 03-November-2018, the Customs (Amendment) Regulations 2018, Regulation 4(b) inserted new Regulation 14B.

<sup>44</sup> w.e.f. 17-July-1989, **G/N 113 of 1989**, regulation 3 (b), amended regulation 15 (2) and 15 (3), by adding immediately after the words “perfect entry” the words “(Form No. 10)”.

<sup>45</sup> w.e.f. 23-September-2006, **G/N 124 of 2006**, regulation 3 (d) amended regulation 15 (3), by deleting the words “Form No.10”

<sup>46</sup> w.e.f. 23-September-2006, **G/N 124 of 2006**, regulation 3 (e) (i) amended regulation 16 (1), by deleting the word “duty” wherever it appears and replacing it by the words “duty, excise duty and taxes”

<sup>47</sup> w.e.f. 23-September-2006, **G/N 124 of 2006**, regulation 3 (e) (ii) amended regulation 16 (2), by deleting the word “duty” wherever it appears and replacing it by the words “duty, excise duty”

<sup>48</sup> w.e.f. 23-September-2006, **G/N 124 of 2006**, regulation 3 (e) (iii) amended regulation 16 (3), by deleting the word “duty” wherever it appears and the words “Rs 25” and replacing it by the words “duty, excise duty” and “200 rupees” respectively

<sup>49</sup> w.e.f. 23-September-2006, **G/N 124 of 2006**, regulation 3 (e) (iv) amended regulation 16 (4), by deleting the word “duty” wherever it appears and replacing it by the words “duty, excise duty”

<sup>50</sup> w.e.f. 23-September-2006, **G/N 124 of 2006**, regulation 3 (f) amended regulation 17, by deleting the word “duty” wherever it appears and replacing it by the words “duty, excise duty”

<sup>51</sup> w.e.f. 23-September-2006, **G/N 124 of 2006**, regulation 3 (g) amended the principal regulations by adding immediately after regulation 17, the new regulation 17A.

<sup>52</sup> w.e.f. 23-September-2006, **G/N 124 of 2006**, regulation 3 (h) (i) amended regulation 19, by deleting the heading, which is “**Clearing and forwarding agent**” and replacing it by the new heading

<sup>53</sup> w.e.f. 05-August-2010, **GN 159 of 2010**, regulations 7(a), amended regulation 19, by deleting the heading which is “**Freight forwarding agent**” and replacing it by the new heading

<sup>54</sup> w.e.f. 22-August-2000, **G/N 114 of 2000**, regulation 3 (b) (i), amended regulation 19 (1), by deleting the words “without the written authorisation of the Comptroller” and replacing them by the words “without the authorisation of the Director-General through the TradeNet”

<sup>55</sup> w.e.f. 22-August-2000, **G/N 114 of 2000**, regulation 3 (b) (ii), amended regulation 19, by deleting paragraph (2), which is

- “(2) (a) *An application for an authorization of the Comptroller under paragraph (1) shall be made on Form No. 28 of the First Schedule in four copies.*  
(b) *The Comptroller shall keep the original and the third copy and deliver the second and fourth copies to the clearing and forwarding agent.*  
(c) *The clearing and forwarding agent shall submit the second copy to the Mauritius Marine Authority for the delivery of the container and shall keep the fourth copy for a period of at least three years from the date the goods are landed.*”

and replacing it by the new paragraph (2)

<sup>56</sup> w.e.f. 05-August-2010, **GN 159 of 2010**, regulations 7(b), amended regulation 19, by revoking paragraphs (6) and (7) which are

- “(6) *Every freight forwarding agent shall keep such records for such period as the Comptroller may direct.*  
(7) *Every freight forwarding agent shall, not later than the eighth day of each month, submit to the Comptroller a return showing the goods delivered during the preceding month and the serial number of the document authorising the delivery.*”

and replacing them by the new paragraphs (6) and (7)

<sup>57</sup> w.e.f. 01-December-2016, **G/N 266 of 2016**, regulation 19(6) is amended by inserting, before subparagraph (a), the following new subparagraphs –

- (a) *have his own warehousing facilities or be authorised by the Director-General to unstuff the goods in an approved warehouse;*  
(b) *submit the house manifest for goods consigned to him as agent;*  
(c) *make entry solely in respect of goods unstuffed on his account;*  
(d) *hire the services of a customs house broker or employ a customs agent for making entry in respect of goods unstuffed at his premises;*

and the existing subparagraphs (a) to (e) be re-lettered (e) to (i)

<sup>58</sup> w.e.f. 01-December-2016, **G/N 266 of 2016**, regulation 19(7) is amended by revoking paragraph (7) and replacing it by the following paragraph –

*Every broker –*

- (a) *shall comply with the Customs (Use of Computer) Regulations 1997;*  
(b) *shall make entry on behalf of any registered importer or exporter;*  
(c) *may make entry on behalf of any freight forwarding agent; and*  
(d) *shall give an invoice referred to in paragraph (6)(e).*

<sup>59</sup> w.e.f. 05-August-2010, **GN 159 of 2010**, regulations 7(c), amended regulation 19, by revoking paragraphs (8) to (10) which are

- “(8) *Every freight forwarding agent shall provide, free of charge, such accommodation and other reasonable facilities the Comptroller 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.*”

<sup>60</sup> w.e.f. 22-August-2000, **G/N 114 of 2000**, regulation 3 (b) (iii), amended regulation 19, by adding at the end of paragraph (9), the new paragraph (10).

<sup>61</sup> w.e.f. 03-November-2018, **GN 145 of 2018**, the Customs (Amendment) Regulations 2018, Regulation 5 revoked Regulation 19 which read as follows

19. Freight forwarding agent or broker.

- (1) No <sup>61</sup> freight forwarding agent shall remove a container from its landing place <sup>61</sup>without the authorisation of the Comptroller through the TradeNet.  
<sup>61</sup> (2) (a) Unless otherwise directed by the Comptroller, 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 Comptroller under paragraph(1).  
(b) An application for authorisation under subparagraph (a) shall be submitted in such form and in such manner as may be approved by the Comptroller.  
<sup>61</sup>(c) A freight forwarding agent to whom the container is consigned shall submit the full and complete house manifest –  
(i) prior to the application referred to in subparagraph (a); and  
(ii) within 3 hours from the submission of inward manifest under section 49(1)(a), (b) or (1A) of the Act, as the case may be.  
(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 Comptroller 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 Comptroller may determine.
- <sup>61</sup>(6) Every freight forwarding agent shall-
- <sup>61</sup>(a) have his own warehousing facilities or be authorised by the Director-General to unstuff the goods in an approved warehouse;
  - (b) submit the house manifest for goods consigned to him as agent;
  - (c) make entries solely in respect of goods unstuffed on his account;
  - (d) hire the services of a customs house broker or employ a customs agent for making entries in respect of goods unstuffed at his premises;
  - (e) give an invoice for any sum which is receivable by him for any fees and disbursements on which shall be clearly indicated the reason for which the sum is receivable and the amount receivable in respect of each item;
  - (f) keep such records for a period of not less than 5 years after the completion of the transaction to which it relates and such records shall be made available on demand by the proper officer;
  - (g) not later than the eighth 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;
  - (h) provide, free of charge, such accommodation and other reasonable facilities the Director-General considers necessary for the convenience and exclusive use of officers in attendance on his premises; and
  - (i) provide transport facilities for the transport of officers from Customs House to his premises and back.
- <sup>61</sup>(7) Every broker –
- (a) shall comply with the Customs (Use of Computer) Regulations 1997;
  - (b) shall make entries on behalf of any registered importer or exporter;
  - (c) may make entries on behalf of any freight forwarding agent; and
  - (d) shall give an invoice referred to in paragraph (6)(e).
- <sup>61</sup>(8) **revoked by GN 159/2010**
- <sup>61</sup>(9) **revoked by GN 159/2010**
- <sup>61</sup>(10) **revoked by GN 159/2010,**

and replaced it by new Regulation 19.

<sup>62</sup> w.e.f 15-May-2019, **G/N 159 of 2019**, regulation 19 is amended in paragraph (2)(c), by revoking sub subparagraph (ii) -

*“(ii) within 3 hours from the submission of inward manifest under section 49(1)(a), (b) or (1A) of the Act, as the case may be.”*

and replacing it by new sub subparagraph (ii).

<sup>63</sup> w.e.f 21-September-2019, **G/N 159 of 2019**, regulation 19 is amended in paragraph (7)(c), by deleting the words “or employ a customs agent”

<sup>64</sup> w.e.f 21 September-2019, **G/N 159 of 2019**, regulation 19 is amended in paragraph (7)(g), by deleting the words “or customs agent”

<sup>65</sup> w.e.f 21 September-2019, **G/N 159 of 2019**, regulation 19 is amended in paragraph (8), by deleting the words “31 December 2019” and replacing them by the words “31 December 2020”

<sup>66</sup> w.e.f 28 December-2020, **G/N 313 of 2020**, regulation 19 is amended in paragraph (8), by deleting the words “31 December 2020” and replacing them by the words “30 September 2021”

<sup>67</sup> w.e.f. 30-August-2021, **G/N 211 of 2021**, regulation 4, amended regulation 19, in paragraph (8), by deleting the words “up to 30 September 2021”;

<sup>68</sup> w.e.f 21 September-2019, **G/N 159 of 2019**, regulation 19 is amended in paragraph (8), by deleting the words “or employing a customs agent”;

<sup>69</sup> w.e.f 21-September-2019, **G/N 159 of 2019**, regulation 19 is amended by revoking paragraph (10);

<sup>70</sup> w.e.f 27-December-2022, **G/N 333 of 2022**, regulation 3 amended regulation 19, in paragraph (11)(a), by deleting the words “and subject to subparagraph (c)”;

<sup>71</sup> w.e.f 21-September-2019, **G/N 159 of 2019**, regulation 19 is amended in paragraph (11)(a), by deleting the words “or customs agent”

<sup>72</sup> w.e.f 21-September-2019, **G/N 159 of 2019**, regulation 19 is amended in paragraph (11)(a), -

(a) by revoking subparagraph (i) –

*(i) has a School Certificate or General School Certificate with 3 credits or any equivalent qualification acceptable to the Director-General; and*

and replacing it by new subparagraph (i)

(b) by adding new sub subparagraphs (ii) and (iii), existing sub subparagraph (ii) being renumbered as sub subparagraph(iv)

<sup>73</sup> w.e.f 21-September-2019, **G/N 159 of 2019**, regulation 19 is amended by revoking –

(a) paragraph (11)(c) -

*(c) Notwithstanding paragraph (a), a customs agent, who reckons more than 4 years of proven experience and good conduct, may be appointed by the Director-General as a customs broker on successful completion of a Recognition of Prior Learning course conducted by the Authority.*

(b) and paragraph (12) -

(12) Every customs agent shall follow, for not less than 20 hours every year, such Continuous Professional Development Programme as the Director-General may determine.

<sup>74</sup> w.e.f. 23-September-2006, G/N 124 of 2006, regulation 3 (i) amended regulation 20, by deleting the heading, which is “**Report of cargo**” and replacing it by the heading “**Report of inward cargo**”

<sup>75</sup> w.e.f. 05-August-2010, GN 159 of 2010, regulations 8 (a), amended regulation 20, by revoking paragraphs (1) which is

“(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.”

and replacing it by the new paragraph (1)

<sup>76</sup> w.e.f. 05-August-2010, GN 159 of 2010, regulations 8 (b), amended regulation 20, by revoking paragraphs (4) which is

“(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.”

and replacing it by the new paragraph (4)

<sup>77</sup> w.e.f. 23-September-2006, G/N 124 of 2006, regulation 3 (j) amended the principal regulations by adding immediately after regulation 20, the new regulation 20A.

<sup>78</sup> w.e.f. 17-May 2014, G/N 84 of 2014, regulation 3 (b)(i), amended regulation 20A, in paragraph (1) by deleting the words “both in electronic form and hard copy in any other manner acceptable to” and replacing them by the words “in electronic form through SITA or such other electronic system or manner acceptable to”;

<sup>79</sup> w.e.f. 01-December-2016, G/N 266 of 2016, regulation 20A(3) of the principal regulations is amended by deleting the words “each amendment made” and replacing them by the words “amendments made in respect of each consignment listed in the report”

<sup>80</sup> w.e.f. 01-June-2014, G/N 84 of 2014, regulation 3 (b)(ii), in paragraph (3), amended the principal regulations by deleting the figure “200” and replacing it by the figure “300”:

<sup>81</sup> w.e.f. 03-January-2021, G/N 247 of 2020, regulation 3(b) amended regulation 20A, by adding new paragraphs (5) and (6).

<sup>82</sup> w.e.f. 23-September-2006, G/N 124 of 2006, regulation 3 (k) amended regulation 22, by adding the new paragraph (2), the existing provision being numbered (1)

<sup>83</sup> w.e.f. 01-December-2016, G/N 266 of 2016, regulation 22(2) of the principal regulations is amended by deleting the words “in respect of each amendment” and replacing them by the words “for amendments made in respect of each consignment listed in the report”

<sup>84</sup> w.e.f. 02-February-2022, G/N 211 of 2021, regulation 5 amended the customs regulation, by revoking the regulation 22, which is –

## 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 300 rupees shall be paid for amendments made in respect of each consignment listed in the report pursuant to paragraph (1).

and replacing it by the new regulation 22.

<sup>85</sup> w.e.f. 17-May-2014, G/N 84 of 2014, regulation 3 (c) amended the customs regulation, by revoking the regulation 23 which is

## 23. Parcels List.

The master of any ship or aircraft shall produce to the officer boarding the ship or aircraft a Parcels List <sup>85</sup> showing all small addressed packages not borne on the manifest.

And replacing it by the new regulation 23

<sup>86</sup> w.e.f. 17-May-2014, G/N 84 of 2014, regulation 3 (d) amended regulation 26 (1), by adding the words “and submitted to the Director-General in electronic form or in any other manner acceptable to the Director-General.”

<sup>87</sup> w.e.f. 20-August-2002, G/N 125 of 2002, regulation 3 (a), amended regulation 26 (2), by deleting the words “more than one month” and replacing them by the words “more than 3 months”

<sup>88</sup> w.e.f. 15-Dec-2013, G/N 84 of 2014, regulation 3 (e) amended regulation 27 (2), by deleting the words “all copies of.”

<sup>89</sup> w.e.f. 23-September-2006, G/N 124 of 2006, regulation 3 (l), amended the principal regulations by revoking regulation 28 which is

## “28. Bills of entry to be in approved form.

(1) All bills of entry shall be in accordance with the First Schedule and shall be made in such copies as may be required.

(2) The verso of the original of Forms No. 6 and 7 shall-

- (a) Be in the forms specified in the Fifth Schedule; and



(b) *Be signed by the importer or by a person appointed by him and approved by the Comptroller.*  
and replacing it by the new regulation 28

<sup>90</sup> w.e.f. 17-July-1989, **G/N 113 of 1989**, regulation 3 (c), amended regulation 28, by deleting paragraph (2), which is

“(2) *The verso of the original of all import and warehousing entries shall-*

(a) *be in the Form No. 6A of the Schedule; and*

(b) *be signed by the importer or by a person appointed by him and approved by the Comptroller.*”

and replacing it by the paragraph (2)

<sup>91</sup> w.e.f. 01-October-2019, **G/N 159 of 2019**, regulation 29 is amended in the heading, by deleting the words “**or rebate**” and replacing them by the words “**or concession**”

<sup>92</sup> w.e.f. 23-September-2006, **G/N 124 of 2006**, regulation 3 (m) (i), amended regulation 29 (1), by deleting the words “*duty exemption or rebate*” and replacing them by the words “*exemption or rebate of duty, excise duty and taxes*”

<sup>93</sup> w.e.f. 01-October-2019, **G/N 159 of 2019**, regulation 29 is amended in the paragraph (1), by deleting the words “*rebate*” and replacing them by the word “*concession*”

<sup>94</sup> w.e.f. 01-October-2019, **G/N 159 of 2019**, regulation 29 is amended in paragraph (1), by revoking subparagraphs (a) and (b) -

(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 <sup>94</sup>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.*

and replacing them by new following subparagraphs (a) and (b)

<sup>95</sup> w.e.f. 01-October-2019, **G/N 159 of 2019**, regulation 29 is amended in paragraph (2), by deleting the words “*duplicate Form No. 30 is not returned within the time specified in paragraph (1)*” and replacing them by the words “*scanned copy referred to in paragraph (1)(b) is not submitted within the time specified in that paragraph*”

<sup>96</sup> w.e.f. 23-September-2006, **G/N 124 of 2006**, regulation 3 (m) (ii), amended regulation 29 (2), by deleting the words “*duty payable*” and replacing them by the words “*duty, excise duty and taxes payable*”.

<sup>97</sup> w.e.f. 02-October-2023, **GN No. 128 of 2023**, regulation 3, amended regulation 29, by adding new paragraphs (3), (4) and (5).

<sup>98</sup> w.e.f. 02-October-2023, **GN 139 of 2024**, regulation 3, amended regulation 29, by inserting after paragraph (4), new paragraph (4A).

<sup>99</sup> w.e.f. 23-September-2006, **G/N 124 of 2006**, regulation 3 (n) (i), amended regulation 30 (1), by deleting the words “*Form No. 10 of the First Schedule in such number of copies as the Comptroller may require*” and replacing them by the words “*the Single Goods Declaration Form No. 36 as specified in the First Schedule*”

<sup>100</sup> w.e.f. 17-July-1989, **G/N 113 of 1989**, regulation 3 (d), amended regulation 30 (1), by deleting the words “*Form No. 25*” and replacing them by the words “*(Form No. 10)*”.

<sup>101</sup> w.e.f. 23-September-2006, **G/N 124 of 2006**, regulation 3 (n) (ii), amended regulation 30 (2) by deleting the words “*25 rupees*” and the word “*Comptroller*” and replacing them by the words “*200 rupees*” and “*Director General*” respectively.

<sup>102</sup> w.e.f. 21-September-2019, **G/N 159 of 2019**, regulation 30 is amended, in paragraph (2), by deleting the figure “*200*” and replacing it by the figure “*250*”.

<sup>103</sup> w.e.f. 23-September-2006, **G/N 124 of 2006**, regulation 3 (o) (i), amended regulation 33 (1) by deleting the words “*Comptroller on Form No. 7*” and replacing them by the words “*Director General on Form No. 37*”

<sup>104</sup> w.e.f. 17-July-1989, **G/N 113 of 1989**, regulation 3 (e), amended regulation 33 (1), by deleting the words “*Form No. 10*” and replacing them by the words “*(Form No. 7)*”.

<sup>105</sup> w.e.f. 23-September-2006, **G/N 124 of 2006**, regulation 3 (o) (ii), amended regulation 33, by revoking paragraph (2) which is

“(2) *On reshipment a Shipping Sufferance Form in accordance with Form No. 9 of the First Schedule shall be produced to the officer at the place of shipment.*”

and replacing it by the new paragraph (2).

<sup>106</sup> w.e.f. 17-July-1989, **G/N 113 of 1989**, regulation 3 (f), amended regulation 33 (2), by deleting the words “*Form No. 11*” and replacing them by the words “*Form No. 9*”.

<sup>107</sup> w.e.f. 06-February-2006, **G/N 14 of 2006**, regulation 3 (c), amended regulation 35, by deleting paragraph (3).

<sup>108</sup> w.e.f. 17-February-2003, **G/N 19 of 2003**, regulation 3, amended the principal regulations, by adding immediately after regulation 35, the new regulation 35A

<sup>109</sup> w.e.f. 17-May-2014, **G/N 84 of 2014**, regulation 3 (f) amended regulation 35A, by revoking paragraph 8 which is

- (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) <sup>109</sup>*where seized goods are put for auction –*
- (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,<sup>109</sup> or*
- (c) *where goods other than seized goods are put for auction, the duties and taxes leviable on the value of those goods.*

And replacing it by the new paragraph 8

<sup>110</sup> *w.e.f. 31-August-2024, G/N 139 of 2024, regulation 4(a), amended regulation 35A, in paragraph (8), in subparagraph (a), by deleting the words “and tax” and replacing them by the words “, excise duty and taxes”;*

<sup>111</sup> *w.e.f. 31-August-2024, G/N 139 of 2024, regulation 4(b), amended regulation 35A, in paragraph (8), in subparagraph (b), by deleting the words “and tax” and replacing them by the words “, excise duty and taxes”;*

<sup>112</sup> *w.e.f. 31-August-2024, G/N 139 of 2024, regulation 4(c), amended regulation 35A, in paragraph (8), in subparagraph (c), by deleting the words “and tax” and replacing them by the words “, excise duty and taxes”;*

<sup>113</sup> *w.e.f. 17-May-2014, G/N 84 of 2014, regulation 3 (f)(ii), amended the principal regulations by adding the following new paragraph*

*(13) Where the Director-General causes goods to be sold by public tender, he shall set up a tender committee for the purposes of examining bids from the public and deciding on the award of contracts for the sale of goods.*

<sup>114</sup> *w.e.f. 05-August-2010, GN 159 of 2010, regulations 10, amended the principal regulations, by inserting, after regulation 35A, the new regulation 35B*

<sup>115</sup> *w.e.f. 03-October-2022, G/N 263 of 2022, regulation 3 revoked regulation 35B*

**35B. Bond by proprietor or occupier**

*For the purposes of section 70 of the Act, the general security by bond shall be in form set out in Form No.26 of the First Schedule.*

and replaced it by new regulation 35B;

<sup>116</sup> *w.e.f. 23-September-2006, G/N 124 of 2006, regulation 3 (p), amended regulation 38 (1), by deleting subparagraph (a), (b) and (c), which are“*

	<i>Rs-cs</i>
<i>(a) for each day or part thereof during the first week</i>	<i>1.00</i>
<i>(b) for each day during the second week</i>	<i>2.00</i>
<i>(c) for each subsequent day of part thereof</i>	<i>5.00”</i>

and replacing them by the new subparagraph (a) and (b)

<sup>117</sup> *w.e.f. 15-February-2016, G/N 184 of 2016, regulation 3, amended regulation 41(4), by deleting the word “customs” and replacing it by the words “proprietor’s or occupier’s”.*

<sup>118</sup> *w.e.f. 15-February-2016, G/N 184 of 2016, regulation 4, amended regulation 44, by revoking the existing regulation which is*

*“(1) Unless the Comptroller 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.*

<sup>80</sup>*(3) Paragraphs (1) and (2) shall not apply to a specified bonded warehouse.”*

and replacing it by a new regulation.

<sup>119</sup> *w.e.f. 01-January-2000, G/N 176 of 1999, regulation 3 (e) (i), amended regulation 45, by numbering the existing provision as paragraph (1).*

<sup>120</sup> *w.e.f. 23-September-2006, G/N 124 of 2006, regulation 3 (q) (i), amended regulation 45 (1) (b), by deleting the word “duty” wherever it appears and replacing it by the words “duty, excise duty and taxes”.*

<sup>121</sup> *w.e.f. 15-February-2016, G/N 184 of 2016, regulation 5, amended regulation 45, in paragraph (1), the semicolon at the end of subparagraph (c) being deleted and replaced by a full stop.*

<sup>122</sup> *w.e.f. 15-February-2016, G/N 184 of 2016, regulation 5, amended regulation 45, in paragraph (1), by revoking subparagraph (d) which is*

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“not later than the eighth day of each month forward to the Comptroller a return showing all goods received into or delivered from his warehouse during the preceding month and the balance of goods remaining therein.”

<sup>123</sup> w.e.f. 01-December-2022, **G/N 263 of 2022**, regulation 4(a), amended regulation 45(1), by introducing new paragraphs (e) and (f).

<sup>124</sup> w.e.f. 01-January-2000, **G/N 176 of 1999**, regulation 3 (e) (ii), amended regulation 45, by adding immediately after the new paragraph (1) the new paragraph (2).

<sup>125</sup> w.e.f. 30-August-2021, **G/N 211 of 2021**, regulation 6, amended regulation 45, in paragraph (2)(c), by deleting the words “the quantity specified in the return under paragraph (1)(d) for the corresponding month” and replacing them by the words “the quantity specified in the computer system approved by the Director-General under regulation 45A(a) and in the computerised records of Customs in accordance with regulation 45A(b)”;

<sup>126</sup> w.e.f. 23-September-2006, **G/N 124 of 2006**, regulation 3 (q) (ii), amended regulation 45 (2) (c), by deleting the word “duties” and replacing it by the words “duty, excise duty”.

<sup>127</sup> w.e.f. 01-December-2022, **G/N 263 of 2022**, regulation 4(b), amended regulation 45(2), by introducing new paragraphs (d) and (e).

<sup>128</sup> w.e.f. 20-August-2002, **G/N 125 of 2002**, regulation 3 (c), amended regulation 45, by adding after paragraph 2, the new paragraph 3.

<sup>129</sup> w.e.f. 15-February-2016, **G/N 184 of 2016**, regulation 5, amended regulation 45, by revoking paragraph (3) which is

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

<sup>130</sup> w.e.f. 20-August-2002, **G/N 125 of 2002**, regulation 3 (d), amended the principal regulations, by inserting after regulation 45, the new regulation 45A

<sup>131</sup> w.e.f. 01-December-2016, **G/N 266 of 2016**, regulation 45A of the principal regulations is amended, in the heading, by deleting the word “specific”

<sup>132</sup> w.e.f. 01-December-2022, **G/N 263 of 2022**, regulation 5, amended regulation 45A, by introducing new paragraphs (2), (3), (4) and (5), the existing provision being renumbered as paragraph (1).

<sup>133</sup> w.e.f. 15-February-2016, **G/N 184 of 2016**, regulation 6, amended regulation 45A, by deleting the words “67(2A)” and replacing them by the words “67A”.

<sup>134</sup> w.e.f. 15-February-2016, **G/N 184 of 2016**, regulation 6, amended regulation 45A, by deleting the word “specified” in paragraph (a).

<sup>135</sup> w.e.f. 15-February-2016, **G/N 184 of 2016**, regulation 6, amended regulation 45A, by deleting the word “specified” in paragraph (c)

<sup>136</sup> w.e.f. 20-August-2002, **G/N 125 of 2002**, regulation 3 (e) (i), amended regulation 47, by numbering the existing provision as paragraph (1)

<sup>137</sup> w.e.f. 20-August-2002, **G/N 125 of 2002**, regulation 3 (e) (ii), amended regulation 47, by adding after the new paragraph (1), the new paragraph (2)

<sup>138</sup> w.e.f. 15-February-2016, **G/N 184 of 2016**, regulation 7, amended regulation 47 by revoking paragraph (2) which is

“Paragraph (1) shall not apply to a specified bonded warehouse”

<sup>139</sup> w.e.f. 15-February-2016, **G/N 184 of 2016**, regulation 8, revoked regulation 49 which is

**“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.”*

<sup>140</sup> w.e.f. 15-February-2016, **G/N 184 of 2016**, regulation 8, revoked regulation 50 which is

**“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.*

<sup>140</sup>(3) *Paragraphs (1) and (2) shall not apply to a specified bonded warehouse”*

<sup>141</sup> w.e.f. 23-September-2006, **G/N 124 of 2006**, regulation 3 (r), amended regulation 53 (4), by deleting the word “Duty” and replacing it by the words “Duty, excise duty and taxes”.

<sup>142</sup> w.e.f. 23-September-2006, **G/N 124 of 2006**, regulation 3 (s), amended regulation 54 (2), by deleting the word “Duty” and replacing it by the words “Duty, excise duty and taxes”.

<sup>143</sup> w.e.f. 31-August-2024, **G/N 139 of 2024**, regulation 5, amended the principal regulations, by inserting after regulation 55, new regulation 55A;

<sup>144</sup> w.e.f. 23-September-2006, **G/N 124 of 2006**, regulation 3 (t), amended the principal regulation, by revoking regulation 56.

<sup>145</sup> w.e.f. 30-August-2021, **G/N 211 of 2021**, regulation 7, amended regulation 57, by numbering the existing provision as paragraph (1);

- <sup>146</sup> w.e.f. 30-August-2021, **G/N 211 of 2021**, regulation 7, amended regulation 57, by adding the new paragraph (2), after the newly numbered paragraph (1);
- <sup>147</sup> w.e.f. 05-August-2010, **GN 159 of 2010**, regulations 11, amended regulation 58, by deleting the words “Forms Nos. 2A and 4” and replacing them by the words “Forms Nos. 2A and IMO FAL Form 2 set out in Form No.39”
- <sup>148</sup> w.e.f. 17-May-2014, G/N 84 of 2014, regulation 3 (g), amended the principal regulations by inserting immediately after regulation 58, the new regulations 58A
- <sup>149</sup> w.e.f. 23-September-2006, **G/N 124 of 2006**, regulation 3 (u), amended regulation 60, by repealing paragraph (1) which is  
“(1) Any exporter shall pass an export bill of entry in entry in accordance with Form No. 8 or 10, as the case may be, of the First Schedule, in such copies as the Comptroller may require”  
and replacing it by the new paragraph (1)
- <sup>150</sup> w.e.f. 17-July-1989, **G/N 113 of 1989**, regulation 3 (g), amended regulation 60 (1), by deleting the words “Form No. 9” and replacing them by the words “Form No. 8 or 9, as the case may be”.
- <sup>151</sup> w.e.f. 05-August-2010, **GN 159 of 2010**, regulations 12, amended the principal regulations, by inserting, after regulation 61, the new regulation 61A
- <sup>152</sup> w.e.f. 22-December-2020, **G/N 211 of 2021**, regulation 8(a), amended regulation 61A, in paragraph (4), by revoking subparagraph (a) –  
“(a) allow goods to be removed solely for transfer to an aircraft;”  
and replacing it by new subparagraph (a);
- <sup>153</sup> w.e.f. 03-October-2022, **G/N 263 of 2022**, regulation 6 amended regulation 61A, in paragraph (4)(b), by deleting the words “such bond as the Director-General may consider sufficient” and replacing them by the words “a security by bond with at least one surety which, in the the Director-General deems adequate”;
- <sup>154</sup> w.e.f. 22-December-2020, **G/N 211 of 2021**, regulation 8(b), amended regulation 61A, in paragraph (4), by inserting, after the words “a bonded warehouse”, the words “or a duty-free shop”;
- <sup>155</sup> w.e.f. 22-December-2020, **G/N 211 of 2021**, regulation 8(b), amended regulation 61A, in paragraph (4), by inserting, after the words “transferred to an aircraft”, the words “, a duty-free shop”;
- <sup>156</sup> w.e.f. 05-August-2010, **GN 159 of 2010**, regulations 13, amended regulation 62 (1), by deleting the words “Form No. 24 or 24A” and replacing them by the words “Form No.24A or IMO FAL Forms 3, 4, 5 and 6 set out in Forms Nos. 40, 41, 42 and 43, respectively,”
- <sup>157</sup> w.e.f. 17-May-2014, G/N 84 of 2014, regulation 3 (h), amended regulation 62, by inserting after paragraph (1), the new paragraph -  
“(1A) The forms referred to in paragraph (1) shall be submitted in electronic form or in any other manner acceptable to the Director-General.”
- <sup>158</sup> w.e.f. 23-September-2006, **G/N 124 of 2006**, regulation 3 (v), amended regulation 63 (3), by deleting the word “duty” and replacing it by the words “duty, excise duty and taxes”.
- <sup>159</sup> w.e.f. 17-May-2014, **G/N 84 of 2014**, regulation 3 (i), amended the principal regulations by revoking paragraph (2) -  
“(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.”
- <sup>160</sup> w.e.f. 23-September-2006, **G/N 124 of 2006**, regulation 3 (w), amended regulation 64, by repealing paragraph (3) which is -  
“(3) Shipping bills in accordance with Form No. 9 or 8, as the case may be, of the First Schedule shall be passed in such copies as the Comptroller may require for any stores allowed to be shipped.”  
and replacing it by the new paragraph (3).
- <sup>161</sup> w.e.f. 17-July-1989, **G/N 113 of 1989**, regulation 3 (h), amended regulation 64 (3), by deleting the words “Form No. 20 or 21” and replacing them by the words “Form No. 9 or 8”.
- <sup>162</sup> w.e.f. 17-July-1989, **G/N 113 of 1989**, regulation 3 (i), amended regulation 67 (a), by deleting the words “or 33, as the case may be”.
- <sup>163</sup> w.e.f. 23-September-2006, **G/N 124 of 2006**, regulation 3 (x) (i), amended regulation 69 (3), by deleting the words “Rs 100” and replacing them by the words “500 rupees”
- <sup>164</sup> w.e.f. 23-September-2006, **G/N 124 of 2006**, regulation 3 (x) (ii), amended regulation 69 (4), by deleting the words “Rs 100” and “Rs 1000” and replacing them by the words “500 rupees” and “5000 rupees” respectively
- <sup>165</sup> w.e.f. 17-July-1989, **G/N 113 of 1989**, regulation 3 (j), amended regulation 73 (1), by deleting the words “Form No. 10 or 11” and replacing them by the words “Form No. 7 or 9, as the case may be”.
- <sup>166</sup> w.e.f. 23-September-2006, **G/N 124 of 2006**, regulation 3 (y), amended regulation 73 (1), by deleting the words “Form No. 7 or 9 as the case may be” and replacing them by the words “the Single Goods Declaration Form No. 36”

<sup>167</sup> w.e.f. 05-August-2010, **GN 159 of 2010**, regulations 14, amended regulation 73, by inserting, after paragraph (1), the new paragraph (1A)

<sup>168</sup> w.e.f. 23-September-2006, **G/N 124 of 2006**, regulation 3 (z), amended the principal regulation, by adding immediately after regulation 74, the new regulation 74A.

<sup>169</sup> w.e.f. 23-September-2006, **G/N 124 of 2006**, regulation 3 (za), amended regulation 76 (2), by deleting the word “duty” and replacing it by the words “duty, excise duty and taxes”.

<sup>170</sup> w.e.f. 05-August-2010, **GN 159 of 2010**, regulations 15 (a), amended regulation 79, by deleting the heading, which is “**Obligation of Passengers.**” and replacing it by the new heading

<sup>171</sup> w.e.f. 05-August-2010, **GN 159 of 2010**, regulations 15 (b), amended regulation 79, by deleting the words “Any passenger on arrival shall” and replacing them by “Every passenger, master and crew of an aircraft or a ship shall, on arrival”

<sup>172</sup> w.e.f. 05-August-2010, **GN 159 of 2010**, regulations 16 (a), amended regulation 80, by deleting the heading, which is “**Passengers Arriving By Air.**” and replacing it by the new heading

<sup>173</sup> w.e.f. 05-August-2010, **GN 159 of 2010**, regulations 16 (b), amended regulation 80, by revoking paragraph (1), which is

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

and replacing it by the new paragraph (1)

<sup>174</sup> w.e.f. 05-August-2010, **GN 159 of 2010**, regulations 16 (c) (i), amended regulation 80 (2), by deleting the word “passenger” and replacing it by the word “person”

<sup>175</sup> w.e.f. 23-September-2006, **G/N 124 of 2006**, regulation 3 (zb) (i), amended regulation 80 (2), by deleting the word “duty” and replacing it by the words “duty, excise duty and taxes”.

<sup>176</sup> w.e.f. 05-August-2010, **GN 159 of 2010**, regulations 16 (c) (ii), amended regulation 80 (2), by inserting, after the words “taxes”, the words “or any currency or bearer negotiable instruments of an amount not more than 500,000 rupees or its equivalent in foreign currency”

<sup>177</sup> w.e.f. 21-September-2019, **G/N 159 of 2019**, regulation 80 is amended, by inserting, after the words “currency or bearer negotiable instruments”, the words “or precious stones and metals including gold, diamond and jewellery or any goods of high value including work of arts”

<sup>178</sup> w.e.f. 05-August-2010, **GN 159 of 2010**, regulations 16 (d), amended regulation 80, by inserting, after paragraph (2), the new paragraph (2A)

<sup>179</sup> w.e.f. 05-August-2010, **GN 159 of 2010**, regulations 16 (e), amended regulation 80, by revoking paragraph (3), which is

“(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.”

and replacing it by the new paragraph (3)

<sup>180</sup> w.e.f. 05-August-2010, **GN 159 of 2010**, regulations 16 (f), amended regulation 80, by inserting, after paragraph (3), the new paragraph (3A)

<sup>181</sup> w.e.f. 05-August-2010, **GN 159 of 2010 and Reprint 2 of 2011**, regulations 16 (g), amended regulation 80, by revoking paragraph (4), which is

“(4) For the purpose of this regulation –

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

(a) “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.

and replacing it by the new paragraph (4)

<sup>182</sup> w.e.f. 23-September-2006, **G/N 124 of 2006**, regulation 3 (zb) (ii), amended regulation 80 (4), by deleting the word “duty” and replacing it by the words “duty, excise duty and taxes”.

<sup>183</sup> w.e.f. 05-August-2010, **GN 159 of 2010**, regulations 17, amended the principal regulations, by revoking regulation 8, which is

“81. Passengers Arriving by Sea.

(1) Passengers and their luggage from a ship shall land at such place as the Comptroller 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.”

and replacing it by the new regulation 81

<sup>184</sup> w.e.f. 23-September-2006, **G/N 124 of 2006**, regulation 3 (zc), amended regulation 81 (2), by deleting the word “duty” and replacing it by the words “duty, excise duty and taxes”.

- <sup>185</sup> w.e.f 21 September-2019, **G/N 159 of 2019**, regulation 81 is amended, by inserting, after the words “currency or bearer negotiable instruments”, the words “or precious stones and metals including gold, diamond and jewellery or any goods of high value including work of arts”
- <sup>186</sup> w.e.f. 05-August-2010, **GN 159 of 2010**, regulations 18, amended regulations 81 (1) (a), by deleting the word “passengers” and replacing it by the word “persons”
- <sup>187</sup> w.e.f. 10-Nov-2012, G/N 84 of 2014, regulation 3 (j), amended the principal regulations by inserting after the word “packets”, the words “ of value less than 30,0000 rupees”
- <sup>188</sup> w.e.f. 10-Nov-2012, G/N 84 of 2014, regulation 3 (n), amended the principal regulations by adding the words “ or courier”
- <sup>189</sup> w.e.f. 15-June-2018, the Customs (Amendment) Regulations 2018, Regulation 6 revoked subparagraph 82(b) and inserted new subparagraph 82(b).
- <sup>190</sup> w.e.f. 23-September-2023, **GN 128 of 2023**, regulation 4, amended regulation 82, by inserting after paragraph (1), new paragraph 1(A).
- <sup>191</sup> w.e.f. 05-August-2010, **GN 159 of 2010**, regulations 19, amended regulations 82 (2), by deleting the word “passenger’s” and replacing it by the word “persons”
- <sup>192</sup> w.e.f. 23-September-2006, **G/N 124 of 2006**, regulation 3 (zd) (i), amended regulation 82, by repealing paragraph (3)
- <sup>193</sup> w.e.f. 23-September-2006, **G/N 124 of 2006**, regulation 3 (zd) (ii), amended regulation 82 (4), by deleting the words “paragraphs (2) and (3)” and replacing them by the words “paragraph (2)”
- <sup>194</sup> w.e.f. 05-August-2010, **GN 159 of 2010**, regulations 20, amended regulations 83, by deleting the word “passenger” and replacing it by the word “persons”
- <sup>195</sup> w.e.f. 23-September-2006, **G/N 124 of 2006**, regulation 3 (ze) (iii), amended regulation 83 by deleting the word “duty” wherever it appears and replacing it by the words “duty, excise duty and taxes”
- <sup>196</sup> w.e.f. 05-August-2010, **GN 159 of 2010**, regulations 21, amended regulations 84, by deleting the word “passenger” and replacing it by the word “person”
- <sup>197</sup> w.e.f 21 September-2019, **G/N 159 of 2019**, regulation 85 is amended, by inserting, after the words “customs area”, the words “port premises, airport or Freeport zone.”.
- <sup>198</sup> w.e.f. 23-September-2006, **G/N 124 of 2006**, regulation 3 (zf), amended regulation 88, by repealing paragraph (2) which is  
(2) “Goods landed by sufferance or brought to the quay for shipment by sufferance may be watched by any officer outside the normal working days and hours at the expense of the owner of the goods.”  
and replacing it by the new paragraph (2).
- <sup>199</sup> w.e.f. 01- October-2006, **G/N 124 of 2006**, regulation 3 (zg), amended the principal regulations, by revoking regulation 90, which is  
“90. *Duty free shops*  
(1) *Any goods intended for sale at a duty free 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-*  
(a) *Comply with all the laws relating to his trade;*  
(b) *Subscribe such bond as the Comptroller may consider sufficient to cover all his transaction from the time the goods are imported or removed from bond until they are sold for export or accounted for;*  
(c) *Keep at the duty free shop a stock book and such other books or document in such manner as the Comptroller may approve;*  
(d) *Record in his stock book all receipts at the time the goods are received in the duty free shop and all deliveries there from not later than the day following the delivery;*  
(e) *Receive goods into his duty free shop only in presence of an officer and on the production of the relative documents held by him;*  
(f) (i) *in the case of a duty free shop at the port or airport, sell goods to incoming or outgoing passengers only and on payment for the goods in any foreign currency acceptable to the operator;*  
(ii) *in the case of a duty free shop situated elsewhere, sell goods to visitors and travelers only and on payment for the goods in any foreign currency acceptable to the operator;”*  
(3) *A receipt with such copies and in such form as may be approved by the Comptroller shall be delivered to every passenger purchasing goods at a duty free shop.*  
(4) (a) *Every operator shall, not later than one month after the end of every month, submit to the Comptroller, in respect of that month, a return in a form approved by the Comptroller specifying the receipts and deliveries of each type of goods and the balance remaining on the last day of the month.*

- (b) Every operator who sells goods at a duty free shop situated at a place other than the port or airport shall, in addition to submitting the return specified in subparagraph (a), pay to the Comptroller, at the time the return is submitted, the amount of the duties and taxes payable in accordance with paragraph (12) (a) for that month.
- (5) The operator 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 duty free shop'
- (b) Submit to the Comptroller, not later than one month after the end of the month, in which the stocktaking was carried out, a statement of that stock duty 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 (4) (a) for the corresponding month, pay the amount of duties and taxes on the deficiency at the time the statement of stock is submitted.
- (6) (a) The Comptroller may-
- (i) require any goods in a duty free shop to bear a mark approved by him;
- (ii) at time, cause a physical stocktaking of the goods in a duty free shop to be carried out by the operator at the operator's expense or otherwise.
- (b) Where a stocktaking under subparagraph (a) (ii) shows a deficiency, the operator shall at once pay the duties and taxes in respect of that deficiency.
- (7) No person shall, without lawful authority or reasonable excuse, have in his possession any goods bearing a mark approved by the Comptroller under paragraph (6).
- (8) No trader shall indicate that his premises is a duty free shop unless the premises have been approved as much by the minister.
- (9) Where the premises of a trader have been approved as a duty free shop, the trader shall display in a conspicuous place at the duty free shop a logogram in the form approved by the Comptroller.
- (10) Where an operator sells goods at a duty free shop at the port or airport, he shall sell the goods free of duties and taxes.
- (11) Where an operator sells goods to a visitor in accordance with paragraph (2) (f) (ii), he shall, subject to paragraph (12), sell the goods free of duties 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 his departure.
- (12) Where the goods are delivered to a visitor otherwise than in the manner specified in paragraph (11)-
- (a) the visitor shall, at the time the goods are purchased, pay to the operator the value of the goods together with the duties 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 duties and taxes paid on those goods; and
- (c) the approved person acting on behalf of the Comptroller shall, subject to paragraph (13), refund to the visitor any duties and taxes paid on the goods after deducting therefrom the administrative charges specified in the Sixth Schedule.
- (13) No refund of duties and taxes shall be made by the approved person where the amount otherwise refundable before deduction of administrative charges is less than 200 rupees in the aggregate in respect of purchases made in one duty free shop.
- (14) Where goods transferred in the manner specified in paragraph (11) have remained unclaimed by the visitor or traveler for a period exceeding 8 days from the date of his departure, the approved person shall hand over those goods to the proper officer.
- (15) In this regulation-
- "approved person" for the purpose of paragraphs (11), (12), (13) and (14) means the person approved by the minister;
- "operator" means a person operating a duty free shop;
- "qualified auditor" has the same meaning as in the Companies Act 1984;
- "traveler" means a person holding
- (a) a Mauritian passport; and
- (b) a valid ticket for travel by air or sea to a foreign port or airport;
- "visitor" means a person holding-
- (a) a foreign passport; and
- (b) a valid ticket for travel by air or by sea to a foreign port or airport."

and replacing it by the new regulations 90 and 90A

<sup>200</sup> w.e.f. 21-December-2019, G/N 262 of 2019, regulation 3(a), amended regulation 90, in the heading, by adding the words " , Voucher Scheme and Promotion of Tax-Free Shopping"

<sup>201</sup> w.e.f. 15-July-1989, **G/N 118 of 1989**, regulation 3, amended regulation 90 (2), by deleting subparagraph (f) which is

*“(f) sell goods only to incoming or outgoing passengers;”*

and replacing it by the new sub-paragraph. { Regulation 90 (2) (f) (i), 90 (2) (f) (ii) }

<sup>202</sup> w.e.f. 15-April-1995, **G/N 44 of 1995**, regulation 3 (a) (i), amended regulation 90 (2), by deleting the word “licensee” and replacing it by the word “operator”

<sup>203</sup> w.e.f. 15-April-1995, **G/N 44 of 1995**, regulation 3 (a) (ii), amended regulation 90 (2) by deleting subparagraph (f) which is

*“(f) subject to such conditions as the Comptroller may impose sell goods-*

*(i) at a duty free shop in a port or airport, only to incoming or outgoing passengers;*

*(ii) at any other duty free shop, on the following other conditions-*

*(A) the purchaser is the holder of a foreign passport;*

*(B) he is in possession of a confirmed valid ticket;*

*(C) the value of the goods, inclusive of duty, levy and tax are paid for in foreign currency;*

*(D) the duty, levy and tax on the goods will be refunded by the licensee at the port or airport at the time of departure and on presentation of the goods and such documentary evidence witnessing the purchases acceptable to the Comptroller;*

*(E) where the duty, levy and tax on any goods are not refunded in accordance with paragraph (D), the licensee will as soon as practicable pay to the Comptroller the proper duty, levy and tax on the goods”.*

and replacing it by the subparagraph (f)

<sup>204</sup> w.e.f. 13-November-1997, **G/N 168 of 1997**, regulation 3 (a), amended regulation 90 (2), by deleting sub-paragraph (f) which is

*“(f) (i) in the case of a duty free shop at the port or airport, sell goods to incoming or outgoing passengers only and on payment for the goods-*

*(A) either in any foreign currency; or*

*(B) by way of any credit card,*

*acceptable to the operator;*

*(ii) in any case of a duty free shop situated elsewhere, sell goods to visitors only and on payment for the goods-*

*(A) either in any foreign currency; or*

*(B) by way of any credit card,*

*acceptable to the operator;”*

and replacing it by the new sub-paragraph (f)

<sup>205</sup> w.e.f. 21-July-1999, **G/N 95 of 1999**, regulation 3 (a), amended regulation 90 (2) (f), by deleting the word “foreign” wherever it appears.

<sup>206</sup> w.e.f. 21-July-1999, **G/N 95 of 1999**, regulation 3 (b), amended regulation 90 (2), by adding at the end of paragraph (h) the words “in Mauritius currency and in any foreign currency deemed appropriate by him”.

<sup>207</sup> w.e.f. 22-August-2000, **G/N 114 of 2000**, regulation 3 (c), amended regulation 90 (2) (h), by deleting the words “in Mauritius currency and”

<sup>208</sup> w.e.f. 15-April-1995, **G/N 44 of 1995**, regulation 3 (b), amended regulation 90, by deleting paragraph (4), (5) and (6), -

*“(4) At the close of business on the last day of each month a stock taking shall be held in the presence of the officer in charge at the airport and the stock book shall be signed by both the licensee and the officer.*

*(5) Every licensee shall not later than the fifteenth day of each month submit, in duplicate, to the officer in charge of the airport a return showing the receipts and deliveries of each type of goods during the preceding month and the balance remaining on the last day of the preceding month.*

*(6) The Comptroller may require any goods in a duty free shop to bear a mark approved by him.”*

and replacing them by the new paragraph (4), (5) and (6)

<sup>209</sup> w.e.f 03-October-2022, **G/N 263 of 2022**, regulation 7 amended regulation 90, in paragraph (4)(a), by deleting the words “such bond as the Director-General may consider sufficient” and replacing them by the words “a security by bond with at least one surety the Director-General deems adequate”;

<sup>210</sup> w.e.f 05-June-2020, **G/N 247 of 2020**, regulation 4(a) amended regulation 90, in paragraph (4)(c), by deleting the words “sell goods” and replacing them by the words “subject to paragraph (4A), sell goods”;

<sup>211</sup> w.e.f 01-January-2024, **G/N 57 of 2024**, regulation 3(a) amended regulation 90, in paragraph (4)(c), by deleting the words “subject to paragraph (4A), sell goods” and replacing them by the words “sell goods, other than those specified in the Twelfth Schedule,”;



- <sup>212</sup> w.e.f. 1-October-2017, **G/N 197 of 2017**, regulation 3 (gp), amended the principal regulations, in regulation 90, in paragraph (4) by revoking paragraph (c) which is “(c) sell goods mainly to visitors.” and replacing it by the new paragraph (c).
- <sup>213</sup> w.e.f. 25-July-2019, **G/N 159 of 2019**, regulation 90 is amended, in paragraph (4)(c), by adding new sub paragraph -  
 (iv) diplomatic agent.  
 the full stop at the end of sub paragraph (iii) being deleted and replaced by the words “; and” and the word “and” at the end of sub paragraph (ii) being deleted.
- <sup>214</sup> w.e.f. 31-August-2024, **G/N 139 of 2024**, regulation 6(a) amended regulation 90, in subparagraph (4)(c), by adding new sub paragraph (v), the full stop at the end of sub paragraph (iv) being deleted and replaced by the words “; and” and the word “and” at the end of sub paragraph (iii) being deleted.
- <sup>215</sup> w.e.f. 05-June-2020, **G/N 247 of 2020**, regulation 4(b) amended regulation 90 by inserting, after paragraph (4), new paragraphs (4A) and (4B);
- <sup>216</sup> w.e.f. 01-January-2022, **G/N 4 of 2022**, regulation 3 amended regulation 90(4A) by deleting the words “31 December 2021” and replacing them by the words “30 June 2022”;
- <sup>217</sup> w.e.f. 30-June-2022, G/N 263 of 2022, regulation 7(b) amended regulation 90(4A) by deleting the words “30 June 2022” and replacing them by the words “31 December 2022”;
- <sup>218</sup> w.e.f. 01-January-2023, G/N 333 of 2022, regulation 4 amended regulation 90, in paragraph (4A), by deleting the words “31 December 2022” and replacing them by the words “30 June 2023”;
- <sup>219</sup> w.e.f. 01-July-2023, **GN 128 of 2023**, regulation 5, amended regulation 90, in paragraph (4A), by deleting the words “30 June 2023” and replacing them by the words “31 December 2023”.
- <sup>220</sup> w.e.f. 01-January-2024, **G/N 57 of 2024**, regulation 3(b) amended regulation 90, inserting after paragraph (4A), new paragraph (4AA);
- <sup>221</sup> w.e.f. 1-October-2017, **G/N 197 of 2017**, regulation 3 (gq)(i), amended the principal regulations, in regulation 90, in paragraph (6) by deleting the word “visitor” wherever it appears and replacing it with “visitor or departing citizen of Mauritius”.
- <sup>222</sup> w.e.f. 1-October-2017, **G/N 197 of 2017**, regulation 3 (gq)(ii), amended the principal regulations, in regulation 90, in paragraph (6), by adding new subparagraph (b), the exiting provision being lettered (a).
- <sup>223</sup> w.e.f. 01-October-2022, G/N 263 of 2022, regulation 7(c) amended regulation 90 in paragraph (6), by revoking subparagraph (b) –  
 (b) *Subject to item E10 of Part II to the First Schedule to the Customs Tariff Act and item 10 of Part 1A of the First Schedule to the Excise Act, duty, excise duty and taxes shall be payable on any goods delivered to a departing citizen of Mauritius under subparagraph (a) when such goods are imported by that citizen within 6 months of the date of his departure.*
- <sup>224</sup> w.e.f. 15-Dec-2013, G/N 84 of 2014, regulation 3 (k), amended the principal regulations by inserting immediately after paragraph 6, the new paragraph 6A
- <sup>225</sup> w.e.f. 25-July-2019, **G/N 159 of 2019**, regulation 90 is amended, by inserting, after paragraph (6A), new paragraph (6B)
- <sup>226</sup> w.e.f. 21-December-2019, **G/N 262 of 2019**, regulation 3(b), amended regulation 90, in paragraph (7)(c), by deleting the words “administrative charges specified in the Sixth Schedule” and replacing them by the words “sum of the administrative charges specified in Part I and II of the Sixth Schedule”.
- <sup>227</sup> w.e.f. 15-April-1995, **G/N 44 of 1995**, regulation 3 (c), amended regulation 90, by deleting paragraph (8), -  
 “(8) No trader shall indicate that his premises is a duty free shop unless the premises have been approved as such by the Comptroller.”  
 and adding immediately after paragraph (7) the new paragraphs (8), (9), (10), (11), (12), (13), (14) and (15)
- <sup>228</sup> w.e.f. 21-December-2019, **G/N 262 of 2019**, regulation 3(c), amended regulation 90, in paragraph (8), by inserting, after the words “administrative charges”, the words “referred to in paragraph (7)(c)”
- <sup>229</sup> w.e.f. 10-August-2012, **G/N 132 of 2012**, regulation 3, amended regulation 90, in paragraph (8), by deleting the figure “200” and replacing it by the figure “300”
- <sup>230</sup> w.e.f. 1-October-2017, **G/N 197 of 2017**, regulation 3 (gr), amended the principal regulations, in regulation 90, in paragraph (8), by deleting the words “in one shop”;
- <sup>231</sup> w.e.f. 1-October-2017, **G/N 197 of 2017**, regulation 3 (gs), amended the principal regulations, in regulation 90, by revoking paragraph (9) and replacing it by new paragraph (9).
- <sup>232</sup> w.e.f. 1-October-2017, **G/N 197 of 2017**, regulation 3 (e), amended the principal regulations, in regulation 90, in paragraph (14) by deleting the definition of “mainly” which was as follows –  
 “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; and replacing it by the new definition.
- <sup>233</sup> w.e.f. 13-November-1997, **G/N 168 of 1997**, regulation 3 (b), amended regulation 90 (11) and (14), by inserting immediately after the word “visitor”, wherever it appears, the words “or traveler”.

<sup>234</sup> w.e.f. 21-December-2019, **G/N 262 of 2019**, regulation 3(d), amended regulation 90, by revoking paragraph (14) -

(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 the Director-General may approve, of the annual turnover of the operator representing sales to -

(a) visitors;

(b) departing citizens of Mauritius; and

(c) masters or crews of ships or aircrafts leaving for foreign ports or airports.<sup>234</sup>

**“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

and replacing it by new paragraph (14).

<sup>235</sup> w.e.f. 21-December-2019, **G/N 262 of 2019**, regulation 3(e), amended regulation 90, by adding new paragraphs (15), (16), (17) and (18).

<sup>236</sup> w.e.f. 01-January-2024, **G/N 57 of 2024**, regulation 3(c) amended regulation 90, in paragraph (18), by deleting the definition of “mainly”-

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

(a) visitors;

(b) departing citizens of Mauritius; and

(c) masters or crews of aircrafts or ships leaving for foreign airports or ports;

and replacing it by the new definition.

<sup>237</sup> w.e.f. 31-August-2024, **G/N 139 of 2024**, regulation 6(b) amended regulation 90, in paragraph (18), in the definition of “mainly”, by adding new subparagraph (e), the full stop at the end of paragraph (d) being deleted and replaced by the words “; and” and the word “and” at the end of paragraph (c) being deleted;

<sup>238</sup> w.e.f. 05-June-2020, **G/N 247 of 2020**, regulation 5 amended regulation 90A of the principal regulations, by revoking paragraph (2) -

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

and replacing it by new paragraph (2).

<sup>239</sup> w.e.f. 01-January-2022, **G/N 4 of 2022**, regulation 4 amended regulation 90A(2)(b) of the principal regulations by deleting the words “31 December 2021” and replacing them by the words “30 June 2022”;

<sup>240</sup> w.e.f. 30-June-2022, **G/N 263 of 2022**, regulation 8 amended regulation 90A, in paragraph (2)(b), by deleting the words “30 June 2022” and replacing them by the words “31 December 2022”;

<sup>241</sup> w.e.f. 01-January-2023, **G/N 333 of 2022**, regulation 5 amended regulation 90A, in paragraph (2)(b), by deleting the words “31 December 2022” and replacing them by the words “30 June 2023”;

<sup>242</sup> w.e.f. 01-July-2023, **G/N 128 of 2023**, regulation 6, amended regulation 90A, in paragraph (2)(b), by deleting the words “30 June 2023” and replacing them by the words “31 December 2023”.

<sup>243</sup> w.e.f. 30-August-2021, **G/N 211 of 2021**, regulation 9, amended regulation 90A, in paragraph (3), by deleting the words “and (14)” and replacing them by the words “and (18)”;

<sup>244</sup> w.e.f. 01- October-2006, **G/N 124 of 2006**, regulation 3 (zh), amended the principal regulations by revoking regulation 92 which is

**“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 Comptroller shall be endorsed by the Mauritius Chamber of Commerce and Industry*

(2) *Paragraph (1) shall not apply to Forms No. 2A, 18, 26, 27 and 29*

(3) *Forms No. 6, 7, 8, 9 and 10 shall be serially numbered by the Mauritius Chamber of Commerce and Industry*

(4) *Forms No.6, 7, 8, 9, 10 and 11 shall be-*

(a) *printed on paper of 21 X 29.7 cm (A 4) format and in such colour as the Comptroller may direct;*

(b) *filled in accordance with such instruction as the Comptroller may give.”*

and replacing it by the new regulation 92

<sup>245</sup> w.e.f. 17-May-2014, **G/N 84 of 2014**, regulation 3 (l), amended the principal regulations by revoking regulation 92 which is

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

<sup>245</sup> *Form No. 36 require under these regulations to be submitted to the Director-General shall be endorsed by the Mauritius Chamber of Commerce and Industry up to 31 December 2011*

- <sup>246</sup> w.e.f 03-October-2022, **G/N 263 of 2022**, regulation 9 amended regulation 93, by deleting the words “in accordance with Form no. 29 set out in the Fourth Schedule” and replacing them by the words “in such form and manner as the Director-General may approve.”;
- <sup>247</sup> w.e.f. 01- October-2006, **G/N 124 of 2006**, regulation 3 (zi), amended the principal regulations by adding immediately after regulation 93 the new regulation 93A.
- <sup>248</sup> w.e.f 02-February-2022, **G/N 263 of 2022**, regulation 10 inserted, after regulation 94, new regulation 94A;
- <sup>249</sup> w.e.f. 01-July-2023, **GN 128 of 2023**, regulation 7, amended regulation 94A, by deleting the words “30 June 2023” and replacing them by the words “30 June 2024”.
- <sup>250</sup> w.e.f. 01-July-2024, **G/N 139 of 2024**, regulation 7 amended regulation 94A, by deleting the words “30 June 2024” and replacing them by the words “30 June 2026”.
- <sup>251</sup> w.e.f. 17-July-1989, **G/N 113 of 1989**, regulation 4 (a), the First Schedule to the principal regulations is amended by deleting Form No. 6, 7, 8, 9, 9A, 10, 11, 12, 13, 14, 15, 16, 20, 21 and 25.
- <sup>252</sup> w.e.f. 17-July-1989, **G/N 113 of 1989**, regulation 4 (b), the First Schedule to the principal regulations is amended by inserting in their appropriate places Form No. 6, 7, 8, 9, 10, and 11 specified in the First Schedule to these regulations.
- <sup>253</sup> w.e.f. 17-July-1989, **G/N 113 of 1989**, regulation 5 (a), the principal regulations are amended by deleting Form entitled “*DECLARATION OF FACTS FOR THE VALUATION OF IMPORTED GOODS*” appearing immediately after the Fourth Schedule.
- <sup>254</sup> w.e.f. 23-September-2006, **G/N 124 of 2006**, regulation 3 (zj) (i), amended the First Schedule by inserting after Form No. 32, Form No. 33 to Form No. 37 and set out in the Schedule to these regulations;
- <sup>255</sup> w.e.f. 23-September-2006, **G/N 124 of 2006**, regulation 3 (zj) (ii), amended the First Schedule by repealing Form No. 6 to Form No. 11 and Form No. 23
- <sup>256</sup> w.e.f. 17-July-1989, **G/N 113 of 1989**, regulation 5 (a), amended the principal regulations by adding as a Fifth Schedule the Second Schedule to these regulations.
- <sup>257</sup> w.e.f. 15-April-1995, **G/N 44 of 1995**, regulation 4, amended the principal regulations by adding immediately after the Fifth Schedule, the Sixth Schedule where the “*administrative charges is 50 rupees for every refund*”
- <sup>258</sup> w.e.f. 05-August-2010, **GN 159 of 2010**, regulations 24, amended the Sixth Schedule, by deleting the word “(regulation 90 (12) (c))” and replacing it by the word “(regulation 90 (7) (c))”
- <sup>259</sup> w.e.f. 01-May-1999, **G/N 36 of 1999**, regulation 3, amended the Sixth Schedule where the principal regulations is repealed which is “*administrative charges is 50 rupees for every refund*” and replaced by the Schedule to these regulations.
- <sup>260</sup> w.e.f. 21-December-2019, **G/N 262 of 2019**, regulation 4, amended regulation 90, by revoking the Sixth Schedule –

**SIXTH SCHEDULE**  
**(regulation 90 (7) (c))**

*Administrative charges ... 225 rupees per every refund (GN 228 of 2006) (Deleted by GN 84 of 2014 and replaced new Sixth Schedule hereunder)*

**SIXTH SCHEDULE**  
**[Regulation 90(7)]**

<i>Administrative charges for every refund</i>	<p><i>2% of the value of the sales, exclusive of duty, excise duty and taxes, provided that where the calculated amount –</i></p> <p><i>(a) does not exceed 100 rupees, the administrative charge shall be 100 rupees</i></p> <p><i>(b) Exceeds 100 rupees, the administrative charge shall be the calculated amount or 2,000 rupees whichever is the lesser.</i></p>
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and replacing it by new Sixth Schedule.

- <sup>261</sup> w.e.f. 9-August-2003, **G/N 121 of 2003**, regulation 3 (d), amended the principal regulations, by adding after the Sixth Schedule the Seventh Schedule to these regulations.
- <sup>262</sup> w.e.f. 01-January-2013, **G/N 196 of 2012**, regulation 4(a) amended the Seventh Schedule in item (a), by deleting the figure “200” and replacing it by the figure “400”

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- <sup>263</sup> w.e.f. *01-January-2013*, **G/N 196 of 2012**, regulation 4(b) amended the Seventh Schedule in item (b), by deleting the figure “275” and replacing it by the figure “500”
- <sup>264</sup> w.e.f. *01-January-2013*, **G/N 196 of 2012**, regulation 4(c) amended the Seventh Schedule in item (c), by deleting the figure “75” and replacing it by the figure “150”
- <sup>265</sup> w.e.f. *17-May-2014*, **G/N 84 of 2014**, regulation 3 (o), amended the principal regulations, by adding the Eighth and Ninth Schedules to these regulations.
- <sup>266</sup> w.e.f. *17-May-2014*, **G/N 84 of 2014**, regulation 3 (o), amended the principal regulations, by adding the Eighth and Ninth Schedules to these regulations.
- <sup>267</sup> w.e.f. *03-November-2018*, the Customs (Amendment) Regulations 2018, Regulation 8 inserted the Tenth Schedule.
- <sup>268</sup> w.e.f. *03-November-2018*, the Customs (Amendment) Regulations 2018, Regulation 8 inserted the Eleventh Schedule.
- <sup>269</sup> w.e.f. *01-January-2024*, **G/N 57 of 2024**, regulation 4, amended the principal regulations by adding the Twelfth Schedule.