

# THE CUSTOMS TARIFF ACT

Act 59 of 1969 – 01 January 1970

## ARRANGEMENT OF SECTION

### Contents

#### Customs Tariff Act

1	<i>Short title</i>	2
2.	<i>Interpretation</i>	2
3.	<i>Customs duties</i>	2
4.	<i>Variation of duty on certain goods</i>	2
5.	<i>When duty and taxes to be brought to account</i>	2
6.	<i>Repealed</i>	5
7.	<i>Rate of exchange for ad valorem duties</i>	5
8.	<i>Where alternative duties prescribed</i>	5
9.	<i>Repealed by [Act No. 15 of 2006]</i>	6
10.	<i>Classification of goods</i>	6
11.	<i>Regulations</i>	6
12.	<i>Saving clause</i>	6
13.	<i>Repealed by [Act No. 36 of 1988]</i>	6
13A.	<i>Extension of Act</i>	6
14.	<i>Exemption from duty</i>	6
15.	<i>Amendment of Schedules</i>	7
	<b>FIRST SCHEDULE-SECOND SCHEDULE</b>	<b>8</b>
	<b>SECOND SCHEDULE</b>	<b>8</b>

# THE CUSTOMS TARIFF ACT

## 1 Short title

This Act may be cited as the Customs Tariff Act.

## 2. Interpretation

(1) In this Act-

“Minister” means the Minister to whom responsibility for the subject of finance is assigned;

“public contractor” means any person who has contracted or may contract with the Government of Mauritius for the supply of any goods at fixed prices.

<sup>1</sup>“scheduled territory”

(2) Any reference in this Act to the entry of goods shall be construed as meaning that a bill of entry has been made and passed in respect of the goods in accordance with sections <sup>2</sup>34 to <sup>3</sup>36 of the Customs Act 1988.

(3) All words and expressions in this Act shall have the same meanings as are assigned to them in the Customs Act 1988.

## <sup>3</sup>3. Customs duties

(1) Subject to the Customs Act 1988, and to any exemptions or rebates provided by or under this Act, there shall be raised, levied, collected and paid to the Comptroller customs duty in respect of goods imported into or exported from Mauritius at the rates specified in the First Schedule.

<sup>4</sup>(2) For the purpose of levying customs duty under subsection (1), the rates of customs duties specified in Part I of the First Schedule shall apply to all imported goods.

## 4. Variation of duty on certain goods

The Minister may<sup>5</sup>, by regulations, -

<sup>6</sup>(a)

(b)

(c) impose on any goods, duties in addition to those specified in the First Schedule, where it is shown to his satisfaction that similar goods are being, will be or are capable of being produced or manufactured in Mauritius;

(d) suspend the operation of any additional duties imposed on goods under paragraph (c) until such time as similar goods are produced or manufactured in Mauritius in such quantity as to meet the demand for those goods;

(e) lift the suspension made under paragraph (d) at such time and under such conditions as he thinks fit;

(f) where, in his opinion, the economic welfare of Mauritius so requires, fix tariff quotas under the terms of which rates of duty applicable to a specified quality of any goods shall be lower than those which apply to those goods under Part I of the First Schedule<sup>7</sup>;

(g)

## 5. When duty<sup>8</sup> and taxes to be brought to account

<sup>9</sup><sup>10</sup> (1) This section shall apply where any goods, on which the whole or part of -

(a) the duty under Part II or Part IIA of the First Schedule<sup>11</sup> or any other enactment has been exempted;

- (b) the excise duty under Part IA of the First Schedule to the Excise Act <sup>12</sup> or any other enactment has been exempted; or
- (c) the taxes under the Ninth Schedule to the Value Added Tax Act or under any other enactment have been exempted,

and before the expiry of 3 years, in the case where the exemption is once every 3 years, or in any other case, before the expiry of 4 years from the date of the exemption -

- (i) the goods are sold or transferred;
  - (ii) the goods are put to any use or applied to any object, other than that in respect of which the exemption was granted; or
  - (iii) there has been a breach of any of the conditions attached to the exemption.
- (2) The importer of the goods or any person who intends to sell, transfer, use or apply the goods, other than in respect of which the exemption was granted, or any person who may acquire or come into possession of the goods as a result of the sale or transfer, use or application, shall forthwith notify the Director-General of the fact, with such particulars as the Director-General may require, and, subject to subsection (3), pay the duty, excise duty and taxes in accordance with subsection (2A).

- <sup>13</sup> (2A) (a) Where any goods are sold or transferred before the expiry of the 3-year period or 4-year period referred to in subsection (1) without breach of the notification referred to in subsection (2) or of any of the other conditions attached to the exemption, the duty, excise duty and taxes shall be computed proportionately by reference to any time remaining due out of the 3-year period or 4-year period, as the case may be.

<sup>14</sup>(aa) Notwithstanding subsections (1), (2) and (2A)(a), in the case of a motor vehicle or motorcycle purchased by an officer, or a beneficiary, in accordance with his entitlement, and transferred to his succession on his death, no duty, excise duty and taxes shall be claimed provided that the motor vehicle or motorcycle is not sold, transferred or disposed of within the time remaining due out of the 3-year period or 4-year period, as the case may be.

- (b) Subject to paragraph (a), where any goods to which subsection (1) applies -
  - (i) are sold or transferred and there has been a breach of the notification referred to in subsection (2) or of any of the other conditions attached to the exemption; or
  - (ii) put to any use or applied to any object, other than that in respect of which the exemption was granted,

the total amount of duty, excise duty and taxes which would have been payable, but for the exemption, shall become due and payable, together with a penalty <sup>15</sup> not exceeding 50 per cent of the amount due and interest at the rate of 0.5 per cent per month or part of the month on the amount due from the time the goods have been exempted to the date of payment.

- (c) The Director-General shall compute the amount payable in accordance with paragraph(a) or (b) and issue, by registered post, to the person liable to pay the amount, a notice showing how the amount has been arrived at and the date by which the amount should be paid.
- (d) Where a person is dissatisfied with a notice under paragraph (c), the person may, within 28 days of the date of the notice, object to the notice in a form approved by the Director-General and send the form duly filled in to the Director-General by registered post.

- (e) Where a person makes an objection under paragraph (d), he shall specify in the form the detailed grounds of the objection.
- (f) Where it is proved to the satisfaction of the Director-General that, owing to illness or other reasonable cause, a person has been prevented from making an objection within the time limit specified in paragraph (d), the Director-General may consider the objection.
- <sup>16</sup>(fa) Where the Director-General refuses to consider an objection made after the time limit specified in paragraph (d), he shall, within 28 days of the date of receipt of the letter of objection, give notice of the refusal to the person.
- (g) Any objection under this subsection shall be dealt with independently by an objection directorate set up by the Director-General for that purpose.
- (h) The burden of proving that the notice of the Director-General is incorrect, or what the notice should be, shall lie on the person.
- <sup>17</sup>(2B) (a) The objection directorate referred to in subsection (2A)(g) shall consider an objection under subsection (2A)(d) or (f) and may -
  - (i) review the notice;
  - (ii) disallow or allow it in whole or in part; and
  - (iii) where appropriate, amend the notice to conform with its determination.
- (b) The Director-General shall, within 4 months of the date of receipt of the objection under subsection (2A)(d), give notice of the determination to the person and shall, at the same time, claim any duty, excise duty or taxes, penalty and interest which would have been payable.
- <sup>18</sup>(ba) Where the objection is not determined within 4 months under paragraph (b), it shall be considered to have been allowed by the Director-General.
- (c) Where the person is aggrieved by a determination under paragraph (b)<sup>19</sup> or a decision under subsection (2A)(fa), he may, within 28 days of the date of the determination or decision, as the case may be, lodge written representations with the Clerk to the Assessment Review Committee in accordance with section 19 of the Mauritius Revenue Authority Act.
- (d) Where, in the notice of determination under paragraph (b), the amount of duty, excise duty or taxes, penalty and interest is claimed in that notice, such amount <sup>20</sup>excluding penalty and interest shall, notwithstanding paragraph (c), be paid by the person not later than 28 days of the date of the notice.
- (3) (a) Where any goods to which subsection (1) applies have been damaged or rendered unserviceable, the Director-General may, at the option of the person liable to duty <sup>21</sup>or excise duty, proportionately assess the duty or excise duty or part thereof, <sup>22</sup>and taxes which are payable, or require the goods to be destroyed.
- (b) Where the goods are destroyed under paragraph (a), and any waste or scrap is put to any use in Mauritius, the amount of duty or excise duty payable <sup>23</sup>and taxes shall be assessed as if the goods had been imported in that state.
- <sup>24</sup>(3A) Where the National Transport Authority revokes the licence of a taxi-owner driver who has benefited from an exemption<sup>25</sup> of duty and excise duty in respect of his motorcar within a period of 4 years of its importation, in circumstances which would render the taxi-owner driver not eligible to the exemption, he shall <sup>26</sup>pay the duty, excise duty and taxes which would have been payable but for the exemption.
- <sup>27</sup> <sup>28</sup>(3B) (a) Without prejudice to section 151 of the Customs Act and section 34 of the Excise Act, where duty, excise duty or taxes on any goods have been exempted and there has been a breach of any condition attached to the

exemption, the Director-General may detain the goods and issue a notice showing how the amount has been arrived at and the date by which the amount should be paid.

- (b) Where goods are detained pursuant to paragraph (a), the Director-General shall –
  - (i) where payment is effected within 28 days of the date of the notice under paragraph (a), release the goods referred to in subsection (2A)(b); or
  - (ii) where payment is not effected within the time limit referred to in subparagraph (i), seize the goods.
- <sup>29</sup>(c) (i) Where a person is dissatisfied with a notice under paragraph (a), he may object to the notice in accordance with subsection (2A)(d) and (e).
  - (ii) The procedure set out in subsections (2A)(f) to (h) and (2B)(a) to (ba) shall apply to an objection made under subparagraph (i).
    - (iii) Where a person referred to in subparagraph (i) is aggrieved by a determination of his objection, he may, within 28 days of the date of the determination, lodge written representations with the Clerk of the Assessment Review Committee in accordance with section 19 of the Mauritius Revenue Authority Act.

(4) Any person who fails to comply with subsection (1) shall commit an offence and shall, on conviction, be liable to <sup>30</sup>a fine equivalent to three times <sup>31</sup>the duty, excise duty and taxes underpaid on the goods or 50,000 rupees, whichever is the higher, and any goods which are the subject-matter of the offence shall be liable to forfeiture.

<sup>32</sup>(5) The prosecution for an offence under any of the sections of <sup>33</sup>this act specified in the Fourth Schedule to the Mauritius Revenue Authority Act 2004 shall take place, at the discretion of the Director of Public Prosecutions, before a Judge sitting without a jury or the Intermediate Court.

<sup>34</sup>(6) (a) Where any motor vehicle or motor cycle imported by a returning citizen is not used by him by reason of his having to resettle overseas within the 4-year exemption period, as a result of being unable to settle in Mauritius or for any professional or other unexpected reason, the motor vehicle or motor cycle shall be taken, for the purposes of subsection (1)(ii), not to have been put to use other than that in respect of which the exemption was granted.

(b) Paragraph (a) shall apply to every returning citizen whose case has not been determined by the Director-General as at 1 January 2013.

**6. <sup>35 36</sup>Repealed by Act No 47 of 1988**

**7. Rate of exchange for ad valorem duties**

For the purpose of levying the ad valorem duty on imported goods, the rate of exchange with regard to the value of the goods, if that value is expressed in a currency other than that of the legal currency of Mauritius, shall be determined by the <sup>37</sup>Director-General by <sup>38</sup>giving public notice.

**8. Where alternative duties prescribed**

Where an ad valorem duty and an alternative specific duty are prescribed in respect of any item appearing in the First Schedule, the higher of the duties so prescribed shall be levied.

**<sup>39</sup>9. Repealed by Act 15 of 2006**

**10. Classification of goods**

For the purpose of levying customs duties under this Act, goods shall be classified in such manner as the Minister may prescribe.

**11. Regulations**

- (1) The Minister may make such regulations as he thinks fit for the purposes of this Act.
- (2) The Minister may, in particular, make regulations -
  - (a) for the proof to be required that any goods imported in Mauritius are entitled to admission at a preferential rate of customs duty and for prescribing the forms to be used in relation to goods admitted at that rate;
  - (b) for the grant of a drawback or <sup>40</sup> exemption of the whole or part of any duty paid or payable in respect of materials used in the manufacture or processing of goods within Mauritius when such goods are exported from Mauritius in the ordinary course of trade except -
    - (i) goods which were originally sold for consumption within Mauritius;
    - (ii) goods which were exported from Mauritius more than 2 years after the date on which the duty on the materials used in the manufacture or processing thereof were paid;
  - (c) for a rebate or refund of the whole or part of the duty on any raw or semi-manufactured materials or other industrial requisites for the use in the manufacture, processing or refining of any goods within Mauritius.
- (3) Regulations made under subsection (1) may provide that any person who contravenes them shall commit an offence and shall, on conviction, be liable to a fine not exceeding 10,000 rupees and that the goods, if any, forming the subject-matter of the offence may be forfeited.

**12. Saving clause**

- (1) Nothing contained in this Act shall in any way affect the operation of -
  - (a) the Sugar Industry Development Funds Act;
  - (b) section 16 of the Mauritius Sugar industry Research Institute Act;
  - (c) section 42 of the Cane Planters and Millers Arbitration and Control Board Act.

<sup>41</sup>(2) Any remission of duty granted under section 4 shall lapse on 1 October 2006.

**13. <sup>42</sup>Repealed by [Act No. 36 of 1988]**

**<sup>43</sup>13A. Extension of Act**

Where in any enactment made before or after October 1983 it is provided that notwithstanding any other enactment a statutory corporation shall be exempt from payment of any duty, that provision shall not be construed as an exemption from the payment of customs duty leviable under this Act.

**14. Exemption from duty**

- (1) The goods specified in Part 11 of the First Schedule shall, on the fulfilment and any conditions laid down, including the production of certificates, under the terms of a particular exemption, be exempted from the payment of customs duties.
- (2) The goods described in Part 11A of the First Schedule shall, on fulfilment of any conditions laid down under the terms of exemption, <sup>44</sup>subject to the payment of customs duty to the extent specified in respect of such goods.
- <sup>45</sup>(3) Repealed

**<sup>46</sup>15. Amendment of Schedules**

The Minister may, by regulations, amend the Schedules.

## FIRST SCHEDULE-SECOND SCHEDULE

These Schedules have not been reproduced as they are subject to frequent changes and are likely to be substantially out of date by the time of publication of this volume.

- (1) The First Schedule was as printed in the Schedule of the Customs Tariff (Classification of Goods) Regulations 1988 [GN No. 8 of 1988] and is now as set out in the First Schedule to Act 25 of 1994 which came into force on 27 July 1994.

Amended by

[GN No. 137 of 1994];	[GN No. 171 of 1994];	[GN No. 55 of 1995];	[GN No. 99 of 1995];
[GN No. 189 of 1995];	[GN No. 132 of 1996];	[GN No. 10 of 1997];	[GN No. 28 of 1997];
[GN No. 55 of 1997];	[GN No. 62 of 1997];	[GN No. 137 of 1997];	[GN No. 169 of 1997];
[GN No. 67 of 1998];	[GN No. 147 of 1998];	[GN No. 171 of 1998];	[GN No. 22 of 1999];
[GN No. 65 of 1999];	[GN No. 83 of 1999];	[GN No. 56 of 2000];	[GN No. 80 of 2000];
[GN No. 56 of 2001];	[Act No. 23 of 2001];	[Act No. 20 of 2002];	[GN No. 77 of 2002];
[GN No. 10 of 2003];	[GN No. 23 of 2003];	[GN No. 74 of 2003];	[GN No. 99 of 2003];
[GN No. 105 of 2003];	[GN No. 189 of 2003];	[GN No. 2 of 2004];	[GN No. 77 of 2004];
[GN No. 87 of 2004];	[GN No. 112 of 2005];	[GN No. 158 of 2005];	[GN No. 58 of 2006];
[GN No. 111 of 2006];	[GN No. 210 of 2006];	[GN No. 251 of 2006];	[GN No. 25 of 2007];
[GN No. 47 of 2007];	[GN No. 59 of 2007];	[GN No. 92 of 2007];	[GN No. 124 of 2007];
[GN No. 206 of 2007];	[GN No. 227 of 2007];	[GN No. 106 of 2008]	[GN No. 270 of 2008];
[GN No. 9 of 2009];	[GN No. 76 of 2009];	[GN No. 149 of 2009];	[GN No. 235 of 2010];
[GN No. 134 of 2011];	[GN No. 138 of 2011];	[GN No. 189 of 2011];	[GN No. 204 of 2012];
[GN No. 5 of 2013];	[GN No. 157 of 2013];	[GN No. 238 of 2013];	[GN No. 266 of 2013]

[Act No. 13 of 1996]; [Act No. 28 of 2004];

## <sup>47</sup>SECOND SCHEDULE

Repealed by [Act No. 14 of 2005]



<sup>1</sup> w.e.f. 21-April-2005, **ACT 14/2005**, The Finance Act 2005, section 9 (a), amended section 2 (1) by deleting the definition of “scheduled territory” which is ““*scheduled territory*” means any of the territories specified in the Second Schedule to this Act”, the semi-colon at the end of the definition of “public contractor” being deleted and replaced by a full stop

<sup>2</sup> w.e.f. 01-January-1989, **ACT 47/1988**, The Customs Act 1988, section 169 (1), amended section 2 (3) by deleting the words “35 to 37” and replacing them by the words “34 to 36”

<sup>3</sup> w.e.f. 21-June-1994, **ACT 25/1994**, The Finance Act 1994, section 3 (a), amended the Customs Tariff Act by deleting section 3, which is

**“Customs duties**

(1) *Subject to the Customs Act 1988, and to any exemptions or rebates provided by or under this Act, there shall be raised, levied, collected and paid to the Comptroller customs duty in respect of goods imported into or exported from Mauritius at the rates specified in the First Schedule.*

(2) *For the purpose of levying fiscal and customs duties under the preceding subsection-*

(a) *The rates of fiscal duties set forth in Part I of the First Schedule shall apply to all imported goods;*

(b) *The rates of general customs duties set forth in Part I of the First Schedule shall, in addition to the rates of fiscal duties, apply to all imported goods except those to which the rates of preferential customs duties are applicable;*

(c) *the rates of preferential customs duties set forth in Part I of the First Schedule shall in addition to the rates of fiscal duties, apply to such imported goods as are proved to the satisfaction of the Comptroller to have been produced or manufactured in a scheduled territory.”*

and replacing it by the new section 3

<sup>4</sup> w.e.f. 21-April-2005, **ACT 14/2005**, The Finance Act 2005, section 9 (b), amended section 3 by repealing subsection 2 which is

*“(2) For the purpose of levying customs duty under subsection (1) -*

*(a) the rates of customs duties specified in Part I of the First Schedule shall apply to all imported goods; and*

*(b) in addition to the rates of customs duty as specified in Part I of the First Schedule, an additional rate of customs duty of 20 per cent or such other rate as may be prescribed shall apply to all imported goods where the rate of customs duty is 55 per cent or more and the goods are produced or manufactured in a territory other than a scheduled territory.”*

and replacing it by the new subsection (2)

<sup>5</sup> w.e.f. 22-December-2012, **ACT 26/2012**, The Finance Act 2012, section 6 (a)(i), amended section 4, by inserting, after the words “The Minister may”, the words “, by regulations,”

<sup>6</sup> w.e.f. 10-January 2007, **ACT 15/2006**, The Finance Act 2006, section 9 (a), amended section 4, by repealing paragraphs (a), (b) and (g).

<sup>7</sup> w.e.f. 22-December-2012, **ACT 26/2012**, The Finance Act 2012, section 6 (a)(ii), amended section 4 in paragraph (f), by deleting the words “, or remit the whole of the duties on that specified quantity of the goods”

<sup>8</sup> w.e.f. 07-Aug-2006, **ACT 15/2006**, The Finance Act 2006, section 9 (b) (i), amended section 5 in the heading, by inserting immediately after the word “*duty*”, the words “*and taxes*”

<sup>9</sup> w.e.f. 21-June-1994, **ACT 25/1994**, The Finance Act 1994, section 3 (b) (i) (A), amended section 5 (1), by adding immediately after the words “*customs duty*” the words “*or excise duty*”

<sup>10</sup> w.e.f. 01-January-2013, **ACT 26/2012**, The Finance Act 2012, section 6 (b)(i), amended Section 5, by repealing subsections (1), (2) and (2A) which are

*“(1) Where any goods, upon which the whole or part of the customs duty or excise duty has been remitted or refunded under section 4, or which have been exempted from payment of duty under Part II or Part II A of the First Schedule or under any other enactment have, <sup>10</sup>before the lapse of 3 years, in the case where the exemption is once every 3 years or in any other case, before the lapse of 4 years from the date of the remission, refund or exemption, been sold or put to any use or applied to any object other than that in respect of which the remission, refund or exemption was granted, the importer of the goods or any person selling or using or applying the goods or any person who may acquire or come into possession of the goods as a result of the sale, use or application, shall forthwith notify the Director-General of the fact, with such particulars as he may require, and, subject to subsections (2) and (3), pay the duty <sup>10</sup>or excise duty or part thereof<sup>10</sup> and the taxes, as the case may be, which would have been payable but for the remission, refund or exemption.*

*(2) Where any goods to which subsection (1) applies have been put to use in Mauritius before the time at which any duty <sup>10</sup>or excise duty or part thereof<sup>10</sup> and taxes become payable, the Director-General shall assess any time remaining due out of <sup>10</sup>the period of 3 years or 4 years, as the case may be as a fraction of that period, and the amount of duty or excise duty payable shall be that fraction of the duty or excise duty, or part thereof, <sup>10</sup> and taxes which would have been payable but for the remission, refund, or exemption.*

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(2A) *The amount payable under subsections (1) and (2) shall be paid together with interest at the rate of 12 percent per annum or such other rate as may be prescribed from the time the amount payable has remained unpaid up to the date of payment.*”

and replacing them by the new subsections (1), (2) and (2A)

<sup>11</sup> w.e.f. 25-July-2019, **ACT No. 13 of 2019**, The Finance (Miscellaneous Provisions) Act 2019, section 14(a)(i)(A), amended the Customs Tariff Act, in subsection 5(1)(a), by inserting, after the word “Schedule”, the words “or any other enactment”

<sup>12</sup> w.e.f. 25-July-2019, **ACT No. 13 of 2019**, The Finance (Miscellaneous Provisions) Act 2019, section 14(a)(i)(B), amended the Customs Tariff Act, in subsection 5(1)(b), by inserting, after the word “Excise Act”, the words “or any other enactment”

<sup>13</sup> w.e.f. 07-Aug-2006, **ACT 15/2006**, The Finance Act 2006, section 9 (b) (iv), amended section 5, by inserting immediately after subsection (2), the new subsection 2A

<sup>14</sup> w.e.f. 29-June-2016, **ACT No. 18 of 2016**, The Finance (Miscellaneous Provisions) Act 2016, section 5, in subsection (2A), by inserting, after paragraph (a), a new paragraph (aa).

<sup>15</sup> w.e.f. 14-May-2015, **ACT No. 9 of 2015**, The Finance Act 2015, section 5, amended subsection (2A), in paragraph (b), by deleting the words “representing” and “one” and replacing them by the words “not exceeding” and the figure “0.5”, respectively.

<sup>16</sup> w.e.f. 14-May-2015, **ACT No. 9 of 2015**, The Finance Act 2015, section 5, amended subsection (2A), after paragraph (f), the following new paragraph - (fa) Where the Director-General refuses to consider an objection made after the time limit specified in paragraph (d), he shall, within 28 days of the date of receipt of the letter of objection, give notice of the refusal to the person.

<sup>17</sup> w.e.f. 01-January-2013, **ACT 26/2012**, The Finance Act 2012, section 6 (b)(ii), amended section 5 by inserting, after subsection (2A), the new subsection (2B)

<sup>18</sup> w.e.f. 14-May-2015, **ACT No. 9 of 2015**, The Finance Act 2015, section 5 amended, in subsection (2B), by inserting, after paragraph (b), the following new paragraph –

(ba) Where the objection is not determined within 4 months under paragraph (b), it shall be considered to have been allowed by the Director-General.

<sup>19</sup> w.e.f. 14-May-2015, **ACT No. 9 of 2015**, The Finance Act 2015, section 5 amended, in subsection (2B), in paragraph (c), by deleting the words “, he may, within 28 days of the date of the determination” and replacing them by the words “or a decision under subsection (2A)(fa), he may, within 28 days of the date of the determination or decision, as the case may be”.

<sup>20</sup> w.e.f. 21-December-2013, **ACT 26/2013**, The Finance Act 2013, section 5 (a), amended section 5(2B)(d) by inserting, after the words “such amount”, the words “excluding penalty and interest”

<sup>21</sup> w.e.f. 21-June-1994, **ACT 25/1994**, The Finance Act 1994, section 3 (b) (iii), amended section 5 (3), by adding immediately after the word “duty” wherever it appears the words “or excise duty”

<sup>22</sup> w.e.f. 07-Aug-2006, **ACT 15/2006**, The Finance Act 2006, section 9 (b) (v) (A), amended section 5 (3) (a), by deleting the words “, which is payable” and replacing them by the words “and taxes, which are payable”

<sup>23</sup> w.e.f. 07-Aug-2006, **ACT 15/2006**, The Finance Act 2006, section 9 (b) (v) (B), amended section 5 (3) (b), by inserting immediately after the words “excise duty payable”, the words “and taxes”

<sup>24</sup> w.e.f. 21-July-2003, **ACT 18/2003**, The Finance Act 2003, section 6, amended section 5, by inserting immediately after subsection (3), the new subsection 3A

<sup>25</sup> w.e.f. 01-January-2013, **ACT 26/2012**, The Finance Act 2012, section 6 (b)(iii), amended section 5 in subsection (3A), by deleting the words “or remission” wherever they appear;

<sup>26</sup> w.e.f. 07-Aug-2006, **ACT 15/2006**, The Finance Act 2006, section 9 (b) (vi), amended section 5 (3A), by deleting the words “pay the duty and excise duty” and replacing them by the words “pay the duty, excise duty and taxes”

<sup>27</sup> w.e.f. 01-January-2013, **ACT 26/2012**, The Finance Act 2012, section 6 (b)(iv), amended section 5 by inserting, after subsection (3A), the new subsection -(3B)

<sup>28</sup> w.e.f. 21-December-2013, **ACT 26/2013**, The Finance Act 2013, section 5 (b), amended section 5 by repealing subsection (3B) which is

“(3B)(a) Where duty, excise duty or taxes on any goods have been exempted and there has been a breach of any of the conditions attached to the exemption and the amount of excise duty and taxes, penalty and interest has remained unpaid, the Director-General shall have the power to detain the goods.

(b) Where goods are detained pursuant to paragraph (a), the Director-General shall -

(i) release the goods on payment of the amount remaining unpaid referred to in paragraph (a), if payment is effected within a month of the date of the detention; or

(ii) seize the goods if payment is not affected within the time limit referred to in subparagraph (i).

and replacing it by the new subsection (3B)

<sup>29</sup> w.e.f. 25-July-2019, **ACT No. 13 of 2019**, The Finance (Miscellaneous Provisions) Act 2019, section 14(b), amended the Customs Tariff Act, in subsection (3B), by adding the following new paragraph –

- 
- (c) (i) Where a person is dissatisfied with a notice under paragraph (a), he may object to the notice in accordance with subsection (2A)(d) and (e).
- (ii) The procedure set out in subsections (2A)(f) to (h) and (2B)(a) to (ba) shall apply to an objection made under subparagraph (i).
- (iii) Where a person referred to in subparagraph (i) is aggrieved by a determination of his objection, he may, within 28 days of the date of the determination, lodge written representations with the Clerk of the Assessment Review Committee in accordance with section 19 of the Mauritius Revenue Authority Act.

<sup>30</sup> w.e.f. 24-November-2004, **ACT 17/2003**, The Unified Revenue Act 2003, section 8 (3) (a), amended section 5 (4), by deleting the words "a fine which shall not be less than treble the value of the goods, or not less than 2, 000 rupees, but not more than 10, 000 rupees, whichever is the higher" and replacing them by the words "a fine equivalent to 3 times the value of the goods or 50, 000 rupees, whichever is the higher"

<sup>31</sup> w.e.f. 01-January-2013, **ACT 26/2012**, The Finance Act 2012, section 6 (b)(v), amended section 5 in subsection (4), by deleting the words "the value of the goods" and replacing them by the words "the duty, excise duty and taxes underpaid on the goods"

<sup>32</sup> w.e.f. 01-July-2006, **The Mauritius Revenue Act 2004**, The Unified Revenue Act 2003, section 8 (3) (b), amended the Customs Tariff Act by adding immediately after section 5 (4), new subsection (5)

<sup>33</sup> w.e.f. 01-July-2006, **ACT 15/2006**, The Finance Act 2006, section 9 (b) (vii), amended section 5 (5), by deleting the words "the enactments" and replacing them by the words "this Act"

<sup>34</sup> w.e.f. 21-December-2013, **ACT 26/2013**, The Finance Act 2013, section 5 (c), amended section 5 by adding the new subsection (6)

<sup>35</sup> w.e.f. 10-December-1988, **ACT 36/1988**, The Sugar Industry Efficiency Act 1988, section (7) (a) (i), amended section 6 (6), by deleting the words ", **the Sugar Industry Development Fund and the Sugar Industry Labour Welfare Fund**"

<sup>36</sup> w.e.f. 01-January-1989, **ACT 47/1988**, The Customs Act 1988, section 168 (2), amended the Customs Tariff Act by repealing section 6 which is

**"6. Mode of ascertaining ad valorem duties.**

(1) Where a fiscal or customs duty is leviable on goods by reference to their value, the value of the goods shall be taken to be the price they would fetch at the time of their removal out of customs control, on a sale in the open market in Mauritius between a buyer and a seller independently of each other.

(2) For the purpose of computing the value of any goods under the preceding subsection it shall be deemed-

(a) that the goods to be valued are to be delivered to the buyer at the port or place of importation, freight, insurance, commission and all other costs, charges, and expenses incidental to the making of the contract of sale and the delivery of the goods at that port or place (except any duties payable in Mauritius and recognised trade or cash discounts, but not any contingent discounts or rebates or buying or selling commission or sample discounts which are shown to the satisfaction of the Comptroller to have been paid to an agent having been paid by the seller ;

(b) that any portion of any charge for primage which is refundable on the performance by the buyer of any specified conditions is not paid by the buyer, whether or not the buyer intends to fulfil those conditions;

(c) that the price is the sole consideration for the sale of the goods,

(d) that neither the seller nor any person associated in business with him has any interest, direct or indirect, in the subsequent re-sale or disposal of the goods;

(e) that there has not been and will not be any commercial relationship between the seller and the buyer, whether by contract or otherwise, other than that created by the sale of the goods.

(3) For the purpose of this section two persons shall be deemed to be associated in business with one another if, whether directly or indirectly, either of them has any interest in the business or property of the other, or both have a common interest in any business or property, or some third person has any interest in the business or property of both of them.

(4) No discounts or deduction from the purchase price of any goods chargeable with ad valorem duty shall be allowed unless-

(a) they are shown on the invoice to the satisfaction of the Comptroller

(b) they are verified by the signature of the seller by whom they have been or purport to have been actually allowed.

(5) For the purpose of assessing ad valorem duty any purchase tax, drawback or remission of duty chargeable or granted in the country of exportation in the case of goods or consigned from any country, shall be deducted.

Provided that the amount of the tax, drawback or remission, as the case may be, is clearly shown on the invoice relating to the goods to have been included in the value or in the actual price to be paid for the goods.

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- (6) *For the purpose of assessing ad valorem duty on exported sugar under item 5 of Part III of the First Schedule, the value of the sugar per ton shall be taken to be the price per ton paid by the Mauritius Sugar Syndicate in respect of the sugar at 98.5 degrees polarisation and before deduction of any amount paid to the Cyclone Drought Insurance Fund, the Sugar Industry Rehabilitation Fund and the Sugar Industry Labour Welfare Fund.*"
- <sup>37</sup> w.e.f. 01-July-2006, **ACT 15/2006**, The Finance Act 2006, section 9 (c), amended section 7, by deleting the word "*Minister*" and replacing it by the word "*Director-General*"
- <sup>38</sup> w.e.f. 07-August-2020, **ACT No. 07 of 2020**, The Finance (Miscellaneous Provisions) Act 2020, section 14(a), amended the Customs Tariff Act, in section 7, by deleting the words "notice published in the Gazette" and replacing them by the words "giving public notice"
- <sup>39</sup> w.e.f. 07-Aug-2006, **ACT 15/2006**, The Finance Act 2006, section 9 (d), amended the Customs Tariff Act, by repealing section 9 which is
- "9 *Minister may allow remission public contractors.*
- (1) *Where any public contractor has contracted to supply any goods in Mauritius to the Government, it shall be lawful for the Minister, if, after the date of the contract, the fiscal or customs duties upon the goods are increased, to remit to the public contractor the amount of the increase.*
- (2) *Nothing in the preceding subsection shall be construed as entitling a public contractor to claim as of right any remission in respect of an increase in fiscal or customs duties imposed upon goods after the date of the contract to supply the goods."*
- <sup>40</sup> w.e.f. 22-December-2012, **ACT 26/2012**, The Finance Act 2012, section 6 (c), amended The Customs Tariff Act in section 11(2)(b), by deleting the word "*remission*" and replacing it by the word "*exemption*"
- <sup>41</sup> w.e.f. 07-Aug-2006, **ACT 15/2006**, The Finance Act 2006, section 9 (e), amended section 12, by adding the new subsection (2), the existing provision being numbered (1) accordingly
- <sup>42</sup> w.e.f. 10-December-1988, **ACT 36/1988**, The Sugar Industry Efficiency Act 1988, section (3) (7) (a) (ii), amended the Customs Tariff Act by repealing section 13 which is
- "13 *Customs, Excise and granary (Temporary Surcharge) Ordinance not to apply.*  
*The provisions of the Customs, Excise and Granary (Temporary Surcharge) Ordinance, 1967 shall cease to apply in respect of any payment made under Part I of the First Schedule."*
- <sup>43</sup> w.e.f. 05-November-1983, **ACT 35/1983**, The Finance Act 1983, section 5 (a), amended the Customs Tariff Act by adding immediately after section 13 the new section 13A
- <sup>44</sup> w.e.f. 05-November-1983, **ACT 35/1983**, The Finance Act 1983, section 5 (b), amended section 14 (2) by deleting the words "*be exempted from the payment of*" and replacing them by the words "*subject to the payment of*".
- <sup>45</sup> w.e.f. 07-Aug-2006, **ACT 15/2006**, The Finance Act 2006, section 9 (f), amended section 14, by repealing subsection (3). which is
- "(3) *The Minister may exempt from export duty any locally manufactured product specified in item 2.8, 2.9, or 2.11 of Part III of the First Schedule."*
- <sup>46</sup> w.e.f. 31-March-1988, **ACT 8/1984**, The Customs Tariff (Amendment) Act 1984, section 3, amended the Customs Tariff Act by repealing section 15 which is
- "15. *Amendment of second schedule.*  
*The Minister may, by Order published in the Gazette, amend the Second Schedule to this Act."*  
and replacing it by the new section 15
- <sup>47</sup> w.e.f. 21-April-2005, **ACT 14/2005**, The Finance Act 2005, section 9 (c), amended the Customs Tariff Act by repealing the Second Schedule