

What are household and personal effects?

Household and personal effects include items such as furniture, picture, bedding, linen, cutlery, crockery, silver and plated ware, sewing machine, radio set, television set, musical instrument, refrigerator, cooking stove, heater, perambulator and similar articles for domestic use.

What is the rate of duty and taxes payable?

Household and personal effects are not liable to any duty or tax when cleared by persons eligible to this exemption.

Who is eligible to this exemption?

Three categories of persons are eligible to this exemption as follows:

- a. Any passenger who on his first arrival satisfies the Director General that he is taking up permanent residence in Mauritius.
- b. A citizen of Mauritius who is returning to Mauritius after residence abroad for a period of at least one year.
- c. Any passenger who is not a citizen of Mauritius and is coming to work in Mauritius. (Occupation permit/work permit issued by the competent authority needs to be produced)

Conditions for eligibility

- a. The household and personal effects should have been purchased abroad and are not intended for sale or transfer.
- b. The household effects are imported within 6 months of the arrival of the passenger or any such period where the Director-General is satisfied that those effects were not imported within 6 months of his arrival due to any just or reasonable cause, including political or social unrest in the foreign country of residence.
- c. Where a person has been granted exemption on household and personal effects and, at any time before the expiry of 4 years from the date of the exemption, he intends to sell, transfer, use or apply the goods in any way other than that in respect of which the exemption was granted, he shall give written notice of his intent to the Director-General.



Note:

To facilitate the clearance of the personal effects it is advisable that every passenger submits a detailed list of the effects being imported in the form of a packing list. Otherwise a provisional entry will have to be submitted in order to list all the items imported. This exercise is time consuming.

Obligations of the beneficiary of the exemption

- a. 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, pay the duty and taxes.
- b. Where any goods are sold or transferred before the expiry of the 4-year period referred without breach of the notification referred to (a) above or of any of the other conditions attached to the exemption, the duty and taxes shall be computed proportionately by reference to any time remaining due out of the 4-year period, as the case may be.
- c. Where any goods
 - i. are sold or transferred and there has been a breach of the notification referred to in (a) above 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 and taxes which would have been payable, but for the exemption, shall become due and payable, together with a penalty 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.

Note:

Where a beneficiary dies within a period of 4 years of the date of the importation of the personal and household effects, no customs duty and value added tax representing the exemption granted shall be payable on those effects, provided those effects are not sold, pledged or disposed within that period.



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