



## **NOTICE TO ECONOMIC OPERATORS**

### **IMPLEMENTATION OF THE COMPREHENSIVE ECONOMIC COOPERATION AND PARTNERSHIP AGREEMENT BETWEEN THE REPUBLIC OF MAURITIUS AND REPUBLIC OF INDIA (CECPA)**

ECONOMIC OPERATORS ARE HEREBY INFORMED THAT -

- (1) THE CECPA SHALL ENTER INTO FORCE AS FROM **1<sup>ST</sup> APRIL 2021**.
- (2) (a) FOR THE IMPLEMENTATION OF THE CECPA –
  - (i) THE FIRST SCHEDULE OF THE CUSTOMS TARIFF ACT IS BEING AMENDED TO PROVIDE PREFERENTIAL MARKET ACCESS FOR GOODS IMPORTED INTO MAURITIUS FROM INDIA UNDER CECPA, WHEREBY -
    - (A) THE H.S CODES SPECIFIED IN PART A OF ANNEX I ARE BEING DELETED; AND
    - (B) THE HS CODES AND THEIR CORRESPONDING ENTRIES SPECIFIED IN PART B OF ANNEX I ARE BEING INSERTED, IN THE APPROPRIATE NUMERICAL ORDER; AND



(ii) REGULATIONS RELATED TO EXPORT TO THE REPUBLIC OF INDIA ARE BEING INTRODUCED.

(b) KINDLY NOTE THAT HS CODE 9403.60.90 AND ITS CORRESPONDING ENTRIES HAVE BEEN DELETED AND REPLACED BY THE HS CODES SPECIFIED IN **ANNEX II**.

**(3) IMPORT FROM THE REPUBLIC OF INDIA TO THE REPUBLIC OF MAURITIUS**

(a) ORIGINATING **GOODS** EXPORTED FROM THE REPUBLIC OF INDIA AS FROM **01 APRIL 2021** SHALL BENEFIT PREFERENTIAL MARKET ACCESS IN MAURITIUS –

(i) ON PRODUCTION OF EITHER:

(A) A CERTIFICATE OF ORIGIN AS PER ARTICLE 3.13 AND ANNEX 9 TO THE CECPA; OR

(B) AN ORIGIN DECLARATION BY AN APPROVED EXPORTER AS PER ANNEX 6 TO CECPA;

(ii) AT THE RATE OF CUSTOMS DUTY SPECIFIED IN THE “INDIA” COLUMN OF THE INTEGRATED TARIFF.



- (b) (i) SUBJECT TO PARAGRAPH (b)(ii), ORIGINATING **TARIFF QUOTA GOODS** EXPORTED FROM THE REPUBLIC OF INDIA AS FROM 01 APRIL 2021 SHALL BENEFIT PREFERENTIAL MARKET ACCESS IN MAURITIUS ON PRODUCTION OF EITHER:
- (A) A CERTIFICATE OF ORIGIN AS PER ARTICLE 3.13 AND ANNEX 9 TO THE CECPA; OR
  - (B) AN ORIGIN DECLARATION BY AN APPROVED EXPORTER AS PER ANNEX 6 TO CECPA;
- (ii) ANY **TARIFF QUOTA GOODS** IMPORTED IN EXCESS OF THE TARIFF QUOTA SPECIFIED IN THE “INDIA” COLUMN SHALL BE SUBJECT TO THE REPUBLIC OF MAURITIUS’ MFN (MOST FAVOURED NATION) APPLIED RATE, THAT IS, THE RATE OF CUSTOMS DUTY SPECIFIED IN THE “GENERAL” COLUMN OF THE INTEGRATED TARIFF.
- (iii) MRA CUSTOMS, AS COMPETENT AUTHORITY, SHALL ADMINISTRATE PARAGRAPHS (b)(i) AND (ii) ON A FIRST COME, FIRST SERVED BASIS IN ACCORDANCE WITH THE DATE AND TIME OF VALIDATION OF THE BILL OF ENTRY SUBMITTED FOR HOME CONSUMPTION.



- (iv) KINDLY NOTE THAT THERE IS TARIFF QUOTA ALLOCATED TO A GROUP OF HS CODES (FOR EXAMPLE 150 TONS @ 27% DUTY FOR HS CODES 3923.29.11, 3923.29.21 AND 3923.29.91). THE TARIFF QUOTA SHALL BE ATTRIBUTED TO ANY OF THE HS CODE OF THE GROUP ON A FIRST COME FIRST SERVE BASIS IN ACCORDANCE WITH THE DATE AND TIME OF VALIDATION OF THE BILL OF ENTRY SUBMITTED FOR HOME CONSUMPTION.

**(4) EXPORT FROM THE REPUBLIC OF MAURITIUS TO THE REPUBLIC OF INDIA**

- (a) SUBJECT TO PARAGRAPH (4)(b), ORIGINATING GOODS EXPORTED FROM THE REPUBLIC OF MAURITIUS AS FROM **01 APRIL 2021** SHALL BENEFIT PREFERENTIAL MARKET ACCESS IN THE REPUBLIC OF INDIA ON PRODUCTION OF EITHER:
- (i) A CERTIFICATE OF ORIGIN AS PER ANNEX 9 TO THE CECPA; OR
  - (ii) AN ORIGIN DECLARATION BY AN APPROVED EXPORTER AS PER ANNEX 6 TO THE CECPA;
- (b) UNDER THE CECPA, THE REPUBLIC OF INDIA HAS ESTABLISHED A TARIFF QUOTA FOR CERTAIN ORIGINATING GOODS, WHEREBY EXPORTS, FROM THE REPUBLIC OF MAURITIUS TO THE REPUBLIC OF INDIA, OF THESE

GOODS LISTED IN ANNEX 2 TO THE CECPA, IN EXCESS OF THE SPECIFIED QUANTITY SPECIFIED THEREIN, SHALL BE SUBJECT TO THE REPUBLIC OF INDIA'S MFN (MOST FAVOURED NATION) APPLIED RATE;

(c) APPLICATIONS FOR CERTIFICATE OF ORIGIN UNDER PARAGRAPH (4)(a)(i) HAVE TO BE MADE ELECTRONICALLY ON THE TRADENET.

(5) FOR THE PROPER IMPLEMENTATION OF THE ABOVE MEASURES, THE FOLLOWING CUSTOMS PROCEDURE CODES (CPCs) AS PER TABLES BELOW HAVE BEEN CREATED:

**TABLE 1**

S/N	CPC	DESCRIPTION
1	10INC	EXPORT OF GOODS UNDER CECPA USING A CERTIFICATE OF ORIGIN
2	17INC	RE-EXPORT OF GOODS FROM BOND UNDER CECPA USING A CERTIFICATE OF ORIGIN
3	34INC	DIRECT RE-EXPORT OF GOODS UNDER CECPA USING A CERTIFICATE OF ORIGIN



**CUSTOMS DEPARTMENT**

<b>4</b>	35INC	RE-EXPORT OF GOODS UNDER CECPCA USING A CERTIFICATE OF ORIGIN AFTER TEMPORARY IMPORT
<b>5</b>	37INC	RE-EXPORT OF GOODS FROM BOND UNDER CECPA USING A CERTIFICATE OF ORIGIN
<b>6</b>	38INC	RE-EXPORT OF GOODS FROM FREEPORT BY FREEPORT LICENSEE UNDER CECPA USING A CERTIFICATE OF ORIGIN
<b>7</b>	70INC	WAREHOUSING OF GOODS, EXCLUDING TARIFF QUOTA GOODS, UNDER CECPA USING A CERTIFICATE OF ORIGIN
<b>8</b>	40INC	DIRECT IMPORT OF GOODS UNDER CECPA USING A CERTIFICATE OF ORIGIN
<b>9</b>	47INC	EXWAREHOUSE OF GOODS UNDER CECPA USING A CERTIFICATE OF ORIGIN
<b>10</b>	49INC	IMPORT OF GOODS FROM FREEPORT UNDER CECPA USING A CERTIFICATE OF ORIGIN
<b>11</b>	50INC	TEMPORARY IMPORT OF GOODS, EXCLUDING TARIFF QUOTA GOODS, UNDER CECPA USING A CERTIFICATE OF ORIGIN



**CUSTOMS DEPARTMENT**

**TABLE 2**

<b>S/N</b>	<b>CPC</b>	<b>DESCRIPTION</b>
1	10INO	EXPORT OF GOODS UNDER CECPA USING AN ORIGIN DECLARATION BY AN APPROVED EXPORTER
2	17INO	RE-EXPORT OF GOODS FROM BOND UNDER CECPA USING AN ORIGIN DECLARATION BY AN APPROVED EXPORTER
3	34INO	DIRECT RE-EXPORT OF GOODS UNDER CECPA USING AN ORIGIN DECLARATION BY AN APPROVED EXPORTER
4	35INO	RE-EXPORT OF GOODS UNDER CECPA USING AN ORIGIN DECLARATION BY AN APPROVED EXPORTER AFTER TEMPORARY IMPORT
5	37INO	RE-EXPORT OF GOODS FROM BOND UNDER CECPA AN ORIGIN DECLARATION OF ORIGIN BY AN APPROVED EXPORTER
6	38INO	RE-EXPORT OF GOODS FROM FREEPORT BY FREEPORT LICENSEE UNDER CECPA USING AN ORIGIN DECLARATION BY AN APPROVED EXPORTER
7	70INO	WAREHOUSING OF GOODS, EXCLUDING TARIFF QUOTA GOODS, UNDER CECPA USING AN ORIGIN DECLARATION BY AN APPROVED EXPORTER



**CUSTOMS DEPARTMENT**

<b>8</b>	40INO	DIRECT IMPORT OF GOODS UNDER CECPA USING AN ORIGIN DECLARATION BY AN APPROVED EXPORTER
<b>9</b>	47INO	EXWAREHOUSE OF GOODS UNDER CECPA USING AN ORIGIN DECLARATION BY AN APPROVED EXPORTER
<b>10</b>	49INO	IMPORT OF GOODS FROM FREEPORT UNDER CECPA USING AN ORIGIN DECLARATION BY AN APPROVED EXPORTER
<b>11</b>	50INO	TEMPORARY IMPORT OF GOODS, EXCLUDING TARIFF QUOTA GOODS, UNDER CECPA USING AN ORIGIN DECLARATION BY AN APPROVED EXPORTER

**TABLE 3**

<b>S/N</b>	<b>CPC</b>	<b>DESCRIPTION</b>
<b>1</b>	40INQ	DIRECT IMPORT OF TARIFF QUOTA GOODS UNDER CECPA USING A CERTIFICATE OF ORIGIN
<b>2</b>	47INQ	EXWAREHOUSE OF TARIFF QUOTA GOODS UNDER CECPA USING A CERTIFICATE OF ORIGIN
<b>3</b>	49INQ	IMPORT OF TARIFF QUOTA GOODS FROM FREEPORT UNDER CECPA USING A CERTIFICATE OF ORIGIN



**TABLE 4**

<b>S/N</b>	<b>CPC</b>	<b>DESCRIPTION</b>
<b>1</b>	40IQO	DIRECT IMPORT OF TARIFF QUOTA GOODS UNDER CECPA USING AN ORIGIN DECLARATION BY AN APPROVED EXPORTER
<b>2</b>	47IQO	EXWAREHOUSE OF TARIFF QUOTA GOODS UNDER CECPA USING AN ORIGIN DECLARATION BY AN APPROVED EXPORTER
<b>3</b>	49IQO	IMPORT OF TARIFF QUOTA GOODS FROM FREEPORT UNDER CECPA USING AN ORIGIN DECLARATION BY AN APPROVED EXPORTER

- (6) ALL IMPORTERS / APPROVED EXPORTERS SHALL ENSURE THAT THE ORIGIN DECLARATION USED FOR IMPORT OR EXPORT, AS THE CASE MAY BE, SHALL BE MADE ON A COMMERCIAL DOCUMENT, USING THE TEXT WHICH APPEARS IN ANNEX 6 TO THE CECPA, WHICH IS REPRODUCED BELOW:

***“The exporter (name with authorisation number) of the product(s) covered by this commercial document declares that, except where otherwise clearly indicated, these products are of ... \_\_\_\_\_ preferential origin according to the rules of origin under the***



***India-Mauritius Trade Agreement and that the criteria met is \_\_\_\_\_ with / without bilateral cumulation. The exporter of the product(s) accepts full responsibility for this origin declaration”***

YOU MAY ACCESS THE CECPA AND THE WEB APPLICATION USER MANUAL ON THE MRA WEBSITE AT:  
<https://www.mra.mu/index.php/customs1/export/origin>.

FOR FURTHER INFORMATION AND ASSISTANCE, YOU MAY CONTACT THE ORIGIN UNIT OF THE CUSTOMS DEPARTMENT ON 202 0500 (EXT. 7216 OR 7240) OR E-MAIL: [origin.customs@mra.mu](mailto:origin.customs@mra.mu).

***YOU ARE KINDLY ADVISED TO LIAISE WITH MNS FOR UPDATE OF YOUR FRONT END SYSTEM WITH RESPECT TO PARAGRAPHS (2)(b) and (5).***

**MRA CUSTOMS**

**26<sup>TH</sup> MARCH 2021**