



EXEMPTIONS ON HOUSEHOLD EFFECTS

Undertaking and Declaration to be submitted by a Passenger claiming Duty and VAT exemptions on household & personal effects under Item E9 of Part II to the First Schedule of the Customs Tariff Act 1969

(to be filled by Passenger)

1. I, (Mr/Mrs/Miss)*.....

Maiden Name (where applicable).....
(Full Name & Maiden Name in block letters)

Holder of Passport No:

Mauritian

Foreign State Nationality.....

residing at

Tel No:, Mobile No:, Fax No:

e-mail:, Customs Declaration No.:.....

declare that:

(a) (i) I am still a citizen of Mauritius and returning to Mauritius after residence abroad for a period ofyear/s.

(ii) I am not a citizen of Mauritius and coming to work and/or take residence in Mauritius

(Please attach work/residence Permit)

(b) (i) I have a further consignment of household and personal effects due to arrive on..... as per attached list.

(ii) I do not have any other consignment of household and personal effects.

2. (a) I hereby undertake to give written notice to the Director General, Mauritius Revenue Authority if at any time before the expiry date of 4 years from the date of the exemption I intend to sell, transfer, use or apply the goods in any way other than that in respect of which the exemption was granted.

(b) I shall be liable to pay duty as per provisions of Section 5(1), (2) and 2(A) of the Customs Tariff Act 1969. (As per overleaf)

Date:

Signature of Passenger:.....

Section 5 of the Customs Tariff Act 1969

5. When duty and taxes to be brought to account

- (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 has been exempted;
 - (b) the excise duty under Part IA of the First Schedule to the Excise Act 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).
- (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.
- (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 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.
 - (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.