

Customs Department

Capacity Building Unit

IKS Building, Port Louis

Tel. No: (230) 206 3400/3405

Fax Nos: (230) 240 1032/0434

Email : customs@mra.mu



STAKEHOLDER MANUAL

TRANSHIPMENT

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1 INTRODUCTION

- 1.1 Transshipment is the Customs procedure under which goods are transferred under customs control from the importing means of transport to the exporting means of transport within the area of one customs office, which is the office of importation and exportation

2 SUBMISSION OF DECLARATION

2.1 Submission and status of declaration

- 2.1.1 The Customs Broker shall submit at the office of the Preventive Section the customs declaration with Regime Code 80 together with the Customs Declaration (Shipping) with Regime Code 38.

2.1.2 Submission of hard copy and status of the declaration

- 2.1.3 The Customs Broker shall ensure that the declaration bears the name and signature of the declarant.

- 2.1.4 In case the declaration is not acceptable, the representative or the declarant submitting same shall be informed.

- 2.1.5 The person submitting the customs declaration shall be given a computer generated receipt if the officer is satisfied that the declaration is in order.

- 2.1.6 The computer generated receipt shall indicate a “red” or a “Yellow” or a “Green” channel status.

- 2.1.7 “RED” declaration means that the declaration shall be subjected to an in-depth documentary control and the goods physically inspected by Examining Officers.

- 2.1.8 “Yellow” status declaration means that the declaration shall be submitted to an in depth documentary control.

- 2.1.9 “Green status declaration means that the declaration shall be submitted to a cursory documentary examination.

2.2 “Green” status declarations

- 2.2.1 For green status declaration, the declarant shall receive delivery of his goods upon a face vetting of his bill of entry and likewise shipment shall be authorised for declaration under regime 38

2.3 “Yellow” status declaration

- 2.3.1 The declarant shall receive delivery of his goods upon a face vetting of his bill of entry. Similarly shipment shall be authorised for declaration under Regime 38

2.4 “Red” status declaration

- 2.4.1 The declarant shall receive delivery of goods only after examination has been carried out by Customs Officers. Examination shall be carried out in his presence and the declarant shall be informed about any discrepancy in the content. In case everything is correct, delivery shall be allowed.

3 DIRECT TRANSHIPMENT

- 3.1 The declarant/customs broker shall submit the landing and the shipping customs declarations (regime 80&38) together with the relevant documents thereto to the Compliance Officer at the Transit/Transshipment Office for processing.
- 3.2 In case the Cusdec has been properly filled and the particulars on the documents (bill of lading/invoices) match the declarations, the declarant/customs broker shall receive a computed generated receipt.
- 3.3 In case the landing customs declaration is RED status, the declaration shall then be directed for physical examination by Examining Officer to the Freight Station where the goods have been landed. Otherwise, delivery/shipment of goods is allowed.

4 TRANSIT GOODS

- 4.1 The Customs broker/declarant agent shall submit a request for extra attendance of officer/officers (Form No.1). The agent/declarant has to pay the prescribed fee for the request for extra attendance of officers to the Preventive Section twenty four hours prior to the transaction taking place.
- 4.2 The goods shall be escorted from the place of landing to the place of shipping.
- 4.3 The declarant shall submit the customs declaration and in case of no irregularities pertaining to the declarations, delivery for shipment and shipment of the goods shall be allowed.
- 4.4 In case of a RED status declaration the landing declaration shall be directed to the freight station for examination
- 4.5 In the case of airfreight goods being landed at airport and accompanied for shipment at seaport, only shipping entry shall be processed at the Transit Office.
- 4.6 A landing entry shall also be processed for goods being landed and accompanied for shipment to airport.
- 4.7 In case of airfreight goods being shipped at seaport, shipment shall be allowed only after clearance from the examining officer.
- 4.8 The recipients of the goods, at the place of shipment shall acknowledge receipt of same on the hard copy of the appropriate customs declarations.

5 TRANSIT GOODS IN BONDED VEHICLE

- 5.1 The applicant shall pass a request for extra attendance of officer (Form No.1) at the Preventive Office 24 hours prior to the transaction taking place for the attendance of an officer to supervise the placing of transit goods into bonded vehicle and affixing of customs seal thereon or the breaking of seal and supervision of shipment of goods from bonded vehicle. Prescribed fee has to be paid by the agent/declarant for the request for extra attendance of officers.
- 5.2 The applicant shall submit the customs declarations at the Transit Office and after the usual verification of documents by customs, he shall receive a computer generated receipt
- 5.3 In case of transit goods being carried from seaport for shipment to airport in bonded vehicle where documentary checks reveals no discrepancy, delivery shall be allowed and a custom seal shall be affixed on the bonded van by the customs officer.
- 5.4 In case of RED status declaration with selectivity criteria or internal remarks in the CMS, the landing declaration shall be referred for examination.
- 5.6 The applicant shall notify the Staff Officer, well in advance, so as to arrange for the attendance of an officer to break customs seal and to proceed for shipment in the case of transit goods being carried in bonded vehicle under customs seal from airport to seaport for shipment.
- 5.7 The applicant shall, prior to shipment, submit the shipping entry to the Compliance Officer at the Transit Office.
- 5.8 The applicant shall be issued a computed generated receipt if the documents submitted are found correct.
- 5.9 In case the examining remarks in the CMS reveals no discrepancy, shipment of the goods shall be allowed.
- 5.10 In case the seal has not been tampered with, Customs shall break the seal to allow shipment of the goods or handing over for shipment of same.
- 5.11 The master/freight station representative shall acknowledge receipt of same on hard copy of the appropriate customs declarations.
- 5.12 Post entry**
- 5.12.1 The declarant shall provide proof to the satisfaction of the Customs officer or shall furnish plausible explanation to account for the error with regard to request for post entry in respect of a customs declaration. Otherwise, the post entry shall be rejected by Customs with a note showing the reason of rejection.
- 5.13 Request for cancellation of a customs declaration**
- 5.13.1 Cancellation of a customs declaration shall be required whenever the routing code is

wrongly entered or where goods were initially entered for shipment by sea but which, ultimately were shipped by air of vice-versa.

5.13.2 The declarant shall submit request for cancellation together with the cusdec and the attached documents to Customs for approval stating the reason for such cancellation.

5.13.3 The request shall be approved and the cancellation shall be effected in the CMS by Customs.

6 CLEARANCE OF TRANSIT CUSTOMS DECLARATION

6.1 In case the declaration is not acceptable, the representative or the declarant submitting same shall be informed.

6.2 The person submitting the customs declaration shall be given a computer generated receipt if the officer is satisfied that the declaration is in order.

6.3 The computer generated receipt shall indicate either a “Red” or a “Yellow” or a “Green” channel status.

6.4 The landing customs declaration shall generate either a “yellow”, “Green” or “Red” Channel status.

7 SHIPMENT OF TRANSIT GOODS

7.1 From one sea freight station to another sea freight station

7.1.1 Shipment shall be allowed in the Green Channel under Custom Declaration Regime 38 with the appropriate remarks in the CMS and hard copy also.

7.2 From sea freight station to airfreight station

7.2.1 Shipment shall be cleared in CMS at the airfreight station.

7.3 From airfreight station to sea freight station

7.3.1 The Customs Declaration under Regime 80 shall be cleared by Customs at the airfreight station and Shipment under Regime 38 shall be cleared at Preventive.

8 BONDED VEHICLES

8.1 Bonded Vehicles are means of transport for the conveyance of transit/Transshipment goods from the landing place without escort but under Customs Seal.

8.2 A request in accordance with Form No.1 is submitted by the owner of the goods to the Director of Customs for the attendance of an officer to supervise the transit cargo.

8.3 The agent/declarant shall pay the prescribed fees and shall inform customs (The staff officer, Preventive Section) 24 hours prior to the transaction taking place in order to make necessary arrangements for attendance of officers.

8.4 Procedures from Sea Freight Station to Airfreight Station**8.4.1 Procedure**

8.4.1.1 The agent/declarant shall submit the landing and shipping customs declaration for processing at the transit office of the preventive Section. Only Landing declaration shall be cleared at the Transit Office.

8.4.2 From Airfreight Station to Sea freight Station

8.4.2.1 The agent/declarant shall inform the staff Officer the day on which the operation shall be carried out so as to arrange for the attendance of an officer.

8.4.2.2 Prior to the shipment of the transit goods, the agent/declarant shall produce the shipping customs declaration to the Compliance Officer at the Transit Office of the Preventive Section where only the shipping declaration shall be processed.

8.4.2.3 The agent or broker shall be issued a computer-generated receipt.

8.4.2.4 In case the seal has not been tampered with, Customs shall break the seal to allow shipment of the goods or handing over for shipment of same.

8.4.2.5 After shipment/handing over of transit goods the escort officer shall ensure that the recipient of the goods (master/freight station representative) has acknowledged receipt of same in the hard copy of the appropriate Customs declaration.