

## **CUSTOMS HOUSE BROKER EXAMINATION**

### **1. Candidates applying for the authorisation to act as Customs House brokers are expected to:**

- Have an in-depth knowledge of the Customs Laws and Related Enactments.
- Understand the importance of mechanism of international trade.
- Identify the service providers in the trading process and differentiate among the various procedures to accede to those services.
- Recognize the important role played by Customs as regulator & facilitator.
- Be aware of their responsibilities and liabilities as declarants.
- Understand the TradeNet System within which the Customs Management System operates.
- Be conversant with the Electronic Data Input System and be able to prepare electronic declarations.
- Acquire the necessary skills to attend to client needs by providing quality and timely services.
- Identify and apply the different procedures of ministries/agencies and the related documents needed for the clearance, shipment and transshipment of goods.
- Identify Freeport activities and their corresponding regimes.
- Understand how corruption can be detrimental to the social and economic life of a country.
- List the documents commonly used in international trade and understand their importance.
- Identify the different steps existing in the export and import process.
- Understand how to claim drawbacks.
- Know the appeal mechanisms against Customs decisions/rulings.
- Differentiate among the different types of duties and taxes.
- Identify customs offences, know when a COR is open or a claim is raised and advise clients effectively and efficiently.
- Explain when and why a claim for refund can be considered by Customs.
- Know the regulations governing Intellectual Property Right (IPR) and counterfeit goods.
- Know the procedures to clear transshipped goods.
- Be conversant with the ATA procedures.
- Be able to calculate duties and taxes under different regimes.
- Be able to classify goods using HS 2022.
- Understand the purposes and benefits of Trade Agreements, be conversant with the requirements governing each agreement and prepare Certificate of Origin.
- Be conversant with the role of WTO/WCO (World Trade Organisation/World Customs Organisation).

## 2. Syllabus for the written examination

SN	TOPIC	SUB TOPIC
1.	Trade Documents	<ul style="list-style-type: none"><li>➤ Customs declarations</li><li>➤ Invoice/packing list</li><li>➤ Bill of lading/Airway Bill</li><li>➤ Certificates of Origin</li><li>➤ Letter on insurance</li><li>➤ Bank documents</li><li>➤ Inco terms</li></ul>
2.	Imports/Export/Transshipment procedures	<ul style="list-style-type: none"><li>➤ Registration of Economic Operators / Authorisation for submission of Bill of Entry</li><li>➤ Submission of bills of entry (BOE)</li><li>➤ Manifest - Inward/Outward</li><li>➤ Export and special regimes (scrap metal, sugar)</li><li>➤ Preventive (stores and spare parts) - Import, Export and Transshipment</li><li>➤ Schemes under the Customs laws, including Inward processing Scheme, VAT Deferred Payment Scheme, Deferred Payment Scheme</li><li>➤ Goods sent for repairs</li><li>➤ International conventions, such as the Istanbul Convention on Temporary Admission, the Basel Convention on the Control of Transboundary Movements of Hazardous Wastes and their Disposal, etc.</li><li>➤ Customs Procedure Codes (CPCs) / Tax Codes</li></ul>

3.	Examination of goods	Customs procedures
4.	Valuation	Methods of valuation - WTO GATT Valuation Agreement
5.	Origin	<ul style="list-style-type: none"> <li>➤ Trade Protocols</li> <li>➤ Concept of Rules of Origin</li> <li>➤ Certificate of Origin - application and approval</li> <li>➤ Origin Rulings</li> </ul>
6.	Classification	<ul style="list-style-type: none"> <li>➤ Harmonized Commodity Description and Coding System 2022 (HS2022)</li> <li>➤ General Interpretation Rules (GIRs)</li> <li>➤ Section and Chapter notes</li> <li>➤ Headings and sub-headings</li> <li>➤ Tariff Rulings</li> </ul>
7.	Deferral Regimes including Bonded Warehouse	<ul style="list-style-type: none"> <li>➤ Bonded Warehouse Regimes and Procedures</li> <li>➤ Drawback and refunds</li> <li>➤ Exemptions and Concessions</li> <li>➤ Security/Bank Guarantees and Sureties</li> <li>➤ Rodrigues Development Zone (RDZ) - Import and Export</li> <li>➤ Freeport Operations</li> </ul>
8.	Other Government Agencies involved in trade across the border and granting permit, authorization or clearance	<ul style="list-style-type: none"> <li>➤ The Ministry of Health and Wellness <ul style="list-style-type: none"> <li>- Importation of food</li> <li>- Importation of pharmaceutical products, etc.</li> <li>- Importation of dangerous chemicals</li> <li>- Importation of tobacco products</li> </ul> </li> </ul>

		<ul style="list-style-type: none"> <li>➤ The Ministry of Commerce and Consumer Protection <ul style="list-style-type: none"> <li>- Import and Export Permits</li> <li>- Restricted and prohibited goods</li> </ul> </li> <li>➤ The Mauritius Standards Bureau</li> <li>➤ The Ministry of Agro-Industry, Food Security, Blue Economy and Fisheries <ul style="list-style-type: none"> <li>- Importation / exportation of plants and plant products</li> <li>- Importation of animals</li> <li>- Importation and Export of goods under CITES</li> <li>- The National Agricultural Products Regulatory Office - Importation of tobacco, tea, etc.</li> <li>- Agricultural Marketing Board, importation / exportation of specific products such as potatoes, onions, etc.</li> <li>- Importation and exportation of fish, fish products and gear</li> </ul> </li> <li>➤ The Ministry of Environment, Solid Waste Management and Climate Change</li> <li>➤ The Information and Communication Technologies Authority (ICTA)</li> <li>➤ The Radiation Safety and Nuclear Security Authority</li> <li>➤ The Police <ul style="list-style-type: none"> <li>- Firearms Act</li> </ul> </li> <li>➤ Other Agencies and related and relevant Legislations</li> </ul>
9.	Exemptions and Concessions	Eligibility criteria, terms and conditions to benefit the

	under the Customs Act, Customs Tariff Act, Excise Act and Value Added Tax Act	Exemptions and Concessions
10.	Fees collected at Customs	<p>Fees collected at Customs such as –</p> <p>(a) Environment Protection Fee on specific imported goods for home consumption, such as, mobile phones, batteries for vehicles and pneumatic tyres;</p> <p>(b) Registration for import fish and fish products + Additional fees for the import of fish or fish products without permit;</p> <p>(c) Contribution to the Director-General, in respect of potable alcohol, to be remitted to the Mauritius Sugar Syndicate.</p>
11.	Green Customs	Dangerous Drug Act, Conventions on substances that deplete Ozone layer, Hazardous Chemicals and pesticides, Hazardous transboundary movement of Toxic wastes, CITES, The Environment Act, The Basel Convention on the Control of Transboundary Movements of Hazardous Wastes and their Disposal, Mercury Free Certificate
12.	Excise Procedures	Submission of entries - warehousing/ex-warehousing and transfer of excisable goods including payment of excise duties
13.	Appeal Mechanism	Claims, COR and procedures, OADRD, Assessment Review Committee (ARC)

14.	CMS/IT	Electronic submission of BOE and documents, manifest and e-certificates
15.	WTO/WCO	Role of WTO/WCO
16.	Code of Ethics	<ul style="list-style-type: none"> <li>➤ Vision and Mission of the MRA</li> <li>➤ Moral Values</li> <li>➤ Integrity and Corruption</li> <li>➤ Requisites, duties and obligations for agents, brokers and customs clerks</li> <li>➤ Financial Crimes Commission (FCC)</li> </ul>