

**Mauritius Revenue Authority (MRA)**  
**16 April 2020**

**Measures taken by MRA Customs**

**1. Activation of the Relief Consignment Mechanism**

MRA Customs is giving expedited release to relief consignments arriving by special chartered air flights. Goods cleared in this category include Covid-19 Test Kits, medicaments and pharmaceuticals, face masks, sanitizers, reagents and other goods of prime necessity. Moreover, clearance for essential goods such as basic necessities is being prioritised.

In line with WCO recommended Best Practices, our national legislation makes provision for the treatment of Relief Consignments (an extract of the relative legislation is provided at Annex 1).

**2. Removal of duties and Taxes on PPEs**

VAT has been removed on hand sanitizers, protective masks, gloves, test kits, and other related medical equipment (taken effect since 24 March 2020).

**3. Assisting economic operators with cashflow problems**

**(i) Deferred Payment Scheme**

Customs is encouraging more businesses especially SMEs to join the Scheme. Under this scheme Customs allows release of goods, including excisable goods, without payment of duties and taxes at time of delivery; operators pay by the 7<sup>th</sup> of next month.

**(ii) Duty and taxes suspended regime**

Customs has eased the conditions for the approval of bonded warehouses/entities/places. Under this Customs procedure, economic operators can warehouse goods for a maximum period of 24 months; duties and taxes become payable as and when goods are ex-warehoused.

**(iii) Waiver of penalties and interest for late payments**

Given the lockdown prevailing in Mauritius, stakeholders who are unable to effect payment on or before the prescribed deadline under the Deferred Payment Scheme (DPS), were waived from payment of penalty or interest for late payment of Customs duty, excise duty and taxes. Storage charges have been waived for those stakeholders who have not been able to take delivery of their consignments during Sanitary Curfew and lock down (Annex 2).

**4. Establishment of dedicated communication channel**

A communiqué has been published on MRA website and a communication line between Customs and external stakeholders has been established for the smooth running of operations. Economic operators have been provided a common email address and a dedicated phone number to contact Customs at any time for any urgent issues (Copy of communiqué is at Annex 3).

**5. Working from Home**

All necessary arrangements have been made to enable a team of Customs Officers to work from home so as to ensure a smooth running of the core and essential services such as monitoring and clearance of consignments through the Customs Management System (CMS), risk management and excise operations. Customs Officers involved in post-clearance audit have also been provided with this facility.

## **6. Protection of officers working at front-lines**

All frontline Customs Officers have been provided with Personal Protective Equipment (PPE) - face masks, gloves and hand sanitizers - to be used during the performance of their duties at the Port and Airport. The front-liners have been issued with Work Access Permit under the signature of the Commissioner of Police for movement from and to their residence during the Sanitary Curfew.

It is to be noted that officers aged 50 years and above and those having health issues have been excluded from the team of core staff working at the borders. They have, instead, been hooked on the online platform to enable them to perform their duties safely and securely from their home.

## **7. Web-based submission of Customs declarations**

MRA Customs negotiated with the Service Provider to allow, free of charge, web-based access to the CMS by ALL economic operators transacting business with Customs. This initiative enables brokers/freight forwarders and other declarants to work from home.

The Facilities for the electronic submission of Customs Declarations, including electronic payment of duties and taxes, are available on the CMS.

## **8. Optimizing use of scanners**

The optimum use of non-intrusive x-ray scanning is being done so as to minimise physical examinations by customs officers.

## **9. Ensuring business continuity**

(i) MRA Customs is using IT technology to conduct on-line meetings among Management Team and other high level officers in order to resolve any operational issues and discuss strategic measures in this current period of crisis.

(ii) All stakeholders of the supply chain including Other Governmental Agencies are hooked on an online platform in order to facilitate trade and quickly resolve any trade related issues.

## **Some main measures taken by the Government of Mauritius**

1. Government has closed the air space to prevent and fight spread of the imported Covid-19 infection in Mauritius.
2. A Sanitary Curfew has been put in force in Mauritius to prevent spread of the Covid-19 infection. The Mauritius Police Force has been mandated to ensure compliance with the conditions of the Sanitary Curfew.
3. There is a vast sensitization campaign launched by Government with the support of the media and other key stakeholders to encourage population to stay at home to prevent spread of the Covid-19.
4. Daily information is broadcasted to public via all local media on the evolution in number of cases detected, number of deaths, and number of contact tracings among others by a special Committee set up by Government for that purpose namely the National Communication Committee on Covid-19.
5. There is a dedicated website set up (<https://besafemoris.mu/>) for information sharing on Covid-19 evolution in Mauritius.
6. Government has also set up three schemes as follows:
  - i) National Solidarity Fund to provide assistance to the poor and needy;
  - ii) Self-Employed Assistance Scheme (SEAS) to assist self-employed persons who have suffered a loss of revenue as a consequence of the lockdown in the fight against Covid-19; and

iii) Wage Assistance Scheme to ensure that all employees in the private sector are duly paid their salary for the month of March 2020 and MRA has been tasked with this responsibility.

**EXTRACT FROM CUSTOMS ACT 1988 (MAURITIUS)**

**Section 2 - Definition**

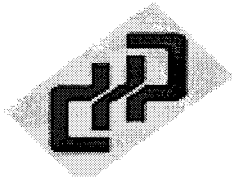
“Relief consignments” means-

- (a) goods, including foodstuffs, medicaments, clothing, blankets, tents, prefabricated houses, water purifying and water storage items or other goods of prime necessity, forwarded as aid to persons affected by disaster; and
- (b) all equipment, vehicles and other means of transport, specially trained animals, provisions, supplies, personal effects and other goods for disaster relief personnel to enable them to perform their duties and to support their living and working in the territory of the disaster throughout the duration of their mission;

**Section 30 (3) & (4)**

**30. Entries for import**

- (1) All entries in respect of imported goods shall be made on the form prescribed in respect of goods for- (a) home consumption; (b) warehousing; (c) transshipment ; or (d) transit.
- (2) Notwithstanding subsection (1), newspapers and magazines for sale in Mauritius imported by airfreight and airmail may, subject to any prescribed conditions, be delivered at the time of arrival to importers without previous entry having been made.
- (3) Notwithstanding subsection (1), the Director-General may, at any time, release, free of duty, excise duty and taxes, relief consignments or such other goods imported as aid to those affected by a disaster in Mauritius in such manner and under such conditions as he considers appropriate in the circumstances.
- (4) Notwithstanding subsection (1), the Director-General may, at any time, release goods imported in case of natural disasters or other emergencies, urgent or unforeseen circumstances or for national security reasons, in such manner and under such conditions as he may determine.



# COMMUNIQUE

## ACCRUAL OF STORAGE CHARGES FOR IMPORT CONTAINERS DURING PREVAILING LOCKDOWN PERIOD

The **CARGO HANDLING CORPORATION LTD (CHCL)**, wishes to inform all stakeholders despite the lockdown prevailing in Mauritius, CHCL has been providing its core services including receipt and delivery of containers. Taking into account, the mandatory requisite of Work Permit to operate during the lockdown, those who have not been able to pick up their containers with **IMPORT** status during the confinement period shall after taking delivery of the mentioned container/s, have the possibility of requesting **for a refund of the storage charges** accrued subject to:

- Submission of relevant documentation evidencing clearly that the accrual is due to the lockdown and delay in obtaining the Work Permit.
  - Along with the relevant documents, the following will also be required:
    - A copy of Work Access Permit and Copy of Request.
    - A copy of the paid CHCL receipt (for cash customers)
    - A copy of the NIC of the Ultimate beneficiary ( for individuals).
    - A copy of the business registration card of the company requesting the refund
    - A copy of the Bill of entry for the mentioned container/s
    - A copy of the Bill of lading
    - A copy of the delivery order/s from Shipping agent
    - Relevant contact details

In case an agent/broker is making the request on behalf of a consignee, an original letter from the consignee giving the permission to the broker with clear instructions as to the ultimate beneficiary in case the refund request is acceded.

All requests will be considered on a case to case basis by the CHCL.

The mentioned documents can be delivered to the CHCL, attention The Finance Manager, CHC Building, Mer Rouge, Port Louis from 09:30 Hrs. to 14.00 Hrs. ( Mondays to Fridays).

A soft copy with legible attachments (not exceeding 10MB) can be sent to the following email address: Email:[registry@chcltd.intnet.mu](mailto:registry@chcltd.intnet.mu)/[agujadhur@chcltd.intnet.mu](mailto:agujadhur@chcltd.intnet.mu)/[spaddia@chcltd.intnet.mu](mailto:spaddia@chcltd.intnet.mu).

Queries regarding the captioned matter may be made by calling Mr A. Gujadhur, Head of Claims, on 54996779 or 2061749 (7 a.m – 15.00 hrs).

**CHCL Management**  
**2 April 2020**

## COVID-19

### Measures taken by MRA due to lockdown in Mauritius

The **Mauritius Revenue Authority (MRA)** wishes to inform the public that given the lockdown prevailing in Mauritius, a dedicated team of MRA staff is working to maintain all essential services that MRA offers to its stakeholders.

#### The following arrangements have been made:

##### **MRA Head-Office:**

- The facilities for the electronic submission of tax returns and electronic payment of any tax due are available on MRA website ([www.mra.mu](http://www.mra.mu)).
- Taxpayers who are unable to submit returns or effect payment of tax due to the lockdown will not be charged any penalty or interest for late submission/payment.
- Kindly note that the head-office of the MRA at Efram Court, Cnr S. Virgil Naz & Mgr Gonin Streets, Port-Louis, is closed to the public.

However, queries may be emailed on **headoffice@mra.mu**. A team of MRA officers is working from home to ensure a smooth running of the various services.

##### **MRA Customs:**

- The core services of MRA Customs are operational at Custom House, Mer Rouge, PATS, Plaine Magnien and at the SSR International Airport, with a skeleton staff, in view of enabling the clearance of goods and outgoing passengers.
- MRA Customs at Plaine Corail in Rodrigues is also operational with a skeleton staff in view of providing the core services.
- Facilities for the electronic submission of Customs Declarations, including electronic payment of duties and taxes, are available on the Customs Management System.
- Information regarding specific services offered by the MRA Customs can be obtained by contacting the Duty Officer on 5 259 6950. The latter will direct the inquirer to the respective service.
- Queries regarding alcoholic products may be addressed to the Excise Section of MRA Customs by calling on 5 778 2220.
- All other queries regarding MRA customs services should be emailed on: **customs@mra.mu**

