



Brussels, 27 November 2008

**INTERNATIONAL CONVENTION ON THE SIMPLIFICATION  
AND HARMONIZATION OF CUSTOMS PROCEDURES**

(done at Kyoto on 18 May 1973, amended on 26 June 1999)

**NOTIFICATION BY MAURITIUS\***

The Embassy of the Republic of Mauritius has notified the Secretary General, by a communication received on 24 September 2008, that Mauritius has acceded to the International Convention on the simplification and harmonization of Customs procedures, done at Kyoto on 18 May 1973 and amended on 26 June 1999, and accepted the Specific Annexes A, B, C, D, E, G, H and J and the Chapter 3 of the Specific Annex F.

Mauritius makes the following reservations in relation to the Recommended Practices of the accepted Chapters :

**Chapter 1 of Specific Annex C**

*Recommended Practice 2*

This Recommended Practice provides that goods for outright exportation be declared in an alternative manner to the standard goods declaration, for example, on a commercial document. It recommends that such procedure may apply where the goods to be exported are not liable to export duties and taxes and do not give rise to repayment of or exemption from internal duties and taxes, and where the goods declarations are not used for compilation of statistics. This is inconsistent with Section 92(1) of the Customs Act of the Republic of Mauritius which requires a bill of entry in the prescribed form to be passed for all goods meant for export, including goods for outright exportation. Regulation 60(1) of the Customs Regulations 1989 prescribes that the bill of entry shall be in accordance with the standard Single Goods Declaration (SOD) form. Currently, the Republic of Mauritius uses all trade data, including those relating to outright exportation, for the compilation of statistics.

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\* This Convention will enter into force for Mauritius on 24 December 2008.

## **Chapter 1 of Specific Annex D**

### *Recommended Practice 7*

This Recommended Practice provides that Customs should allow admission to warehouses for goods which are entitled to repayment of import duties and taxes when exported, so that they can be repaid immediately. Regulation 69(2) of the Customs Regulations 1989 of the Republic of Mauritius provides that no payment of drawback on any goods shall be made unless such goods have been cleared for export. There is no provision for goods which have been delivered for home consumption to be warehoused prior to re-export.

### *Recommended Practice 9*

This Recommended Practice provides that Customs should permit admission to Customs warehouses of dutiable or taxable goods intended for exportation so that they may qualify for exemption from or repayment of internal duties and taxes. The Republic of Mauritius does not provide for goods liable to internal duties or taxes to be warehoused prior to export. Exemption from or repayment of internal duties and taxes is only permitted on actual exportation.

## **Chapter 2 of Specific Annex D**

### *Recommended Practice 9*

This Recommended Practice provides that no declaration should be required by Customs in respect of goods introduced into a free zone directly from abroad if the information is already available on the documents accompanying the goods. This differs from Section 19 (1) of the Freeport Act 2004 of the Republic of Mauritius which requires a bill of entry for any goods entering or leaving a free zone.

## **Chapter 1 of Specific**

### **Annex E Recommended**

#### *Practice 7*

This Recommended Practice provides that Customs should accept any commercial or transport document for the consignment concerned which meets all the Customs requirements as the goods declaration for Customs transit. The Republic of Mauritius requires no declaration in instances where transit cargo remains on the ship or aircraft on which it arrives. Section 110(2) of Customs Act of the Republic of Mauritius requires the passing of an appropriate entry in respect of goods in transit and Regulation 28 of the Customs Regulations 1989 provides for the form of the bill of entry. The Customs Act does not provide for the acceptance of any commercial or transport documents in lieu of a bill of entry for transit goods as provided by this Recommended Practice.

#### *Recommended Practice 18*

This Recommended Practice provides that Customs should record the results on the transit documents when they check the Customs seals and fastenings or examine the goods.

## **Chapter 1 of Specific Annex G**

### *Recommended Practice 16*

This Recommended Practice provides that Customs should authorize the transfer of the benefit of the temporary admission to any other person satisfying the conditions laid down by Customs and the person accepts the obligations of the first beneficiary of the temporary admission. Pursuant to Section 21(8)(b) of Customs Act, the Republic of Mauritius does not provide for the transfer of the benefit of the temporary admission to any other person except where the goods have been allowed to remain in Mauritius in the circumstances provided for under Section 28(4).

### *Recommended Practice 23*

This Recommended Practice provides for the granting of temporary admission with at least partial conditional relief from duties and taxes. Pursuant to Sections 21(1) and (2) of Customs Act goods admitted temporarily are given full relief. There is no provision for partial relief from duties and taxes.

## **Chapter 1 of Specific Annex J**

### *Recommended Practice 14*

This Recommended Practice provides for the application of a flat-rate assessment to goods declared for home use under facilities applicable to travellers, provided that the importation *is* of a non-commercial nature and that the aggregate value or the quantity of the goods does not exceed the amounts laid down in national legislation. The Republic of Mauritius does not apply a flat rate assessment in respect of goods for home consumption brought in by travellers. The goods are permitted duty free admission if they all fall within the normal passengers allowances as stipulated under Exemptions E8 and E9 in the Schedule to the Customs Tariff Act 1969.

### *Recommended Practice 26*

This Recommended Practice provides that Customs should not require a Customs document or security for the temporary admission of non-residents means of transport for private use. This Recommended Practice refers to provisions of the Istanbul Convention on Temporary Admission to which the Republic of Mauritius is a party, except that Mauritius has not ratified Annex C of the Convention which allows the temporary admission of means of transport (private and commercial road vehicles, aircraft and pleasure boat). As a result, the Republic of Mauritius may not be in conformity with this particular recommendation.

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Section 110(2) of Customs Act requires the passing of an appropriate entry in respect of goods in transit. Pursuant to Section 36 of the Customs Act, the bill of entry is the warrant to the proper Customs Officer for dealing with the goods in accordance with that entry. The bill of entry is endorsed by the proper Customs officer and the examination results are recorded therein contrary to the provision of this Recommended Practice.

### **Chapter 3 of Specific**

#### **Annex E Recommended**

##### *Practice 4*

This Recommended Practice provides that Customs should permit goods to be transported under the carriage of goods coastwise procedure on board a vessel which is to call at a foreign port during its voyage coastwise. This is inconsistent with Section 111(1) of Customs Act which provides that no goods being carried coastwise shall be taken into or put out of any coasting aircraft or ship at sea or in parts beyond the seas, and no coasting aircraft or ship shall touch any port beyond the seas or deviate from its flight or voyage, unless forced to do so by unavoidable circumstances.

##### *Recommended Practice 5*

Following reservation at Recommended Practice 4, this recommendation becomes automatically reserved.

### **Chapter 3 of Specific Annex F**

#### *Recommended Practice 5*

This Recommended Practice provides that whenever there are valid reasons, Customs should extend the time limit for the exportation of the goods under drawback. There is generally no time-limit in the Customs laws for the export of goods under drawback, except that Regulation 68 (b) (i) of Customs Regulations 1989 provides that the claim for drawback for goods exported in the same state shall be made within 6 months from the date of import.

#### *Recommended Practice 6*

This Recommended Practice provides Customs should, for commercial or other valid reasons, extend the time-limit fixed for claiming drawback. This is inconsistent with Regulation 69(1)(a) of Customs Regulations 1989 provides that the claim for any drawback should be made within 3 months from the date of export of the goods.

#### *Recommended Practice 10*

This Recommended Practice provides for the Customs to pay, upon request, drawback periodically on goods exported during a specified period. Regulation 69 (1) (a) of Customs Regulations 1989 provides that the claim for any drawback should be made within 3 months from the date of export of the goods contrary to the recommendation of this practice .