In line with Article 8.1 of the WTO Trade Facilitation Agreement (TFA), the Mauritius Revenue Authority (MRA) has implemented Coordinated Border Management (CBM) by grouping relevant ministries/agencies involved in the clearance of goods under the same roof.

Legislation

CBM was incorporated in our legislations in 2019 following the enactment of the Business Facilitation (Miscellaneous Provisions) Act 2019 and subsequent amendment to the Customs Act. The Act makes provision for ministries/agencies to be housed at Customs and also collection of fees by the MRA on behalf on these ministries/agencies.

Coordinated Border Management Unit

The Coordinated Border Management Unit comprises the Ministries and agencies that enforce in a coordinated manner the enactments relating to –

i. the importation, exportation and transit of goods; and

ii. the control of any person in the Customs area, port premises, airport or Freeport zone.

CBM Implementation

MRA has implemented CBM in two distinct phases:

a. At the port: CBM was launched at the Customs House, Port-Louis in January 2019 on the occasion of International Customs Day with the following agencies: Government Pharmacist, Mauritius Standards Bureau and Food Import Unit. Other ministries and agencies were expected to join the programme progressively.

b. At the airport: The Integrated Customs Clearance Centre situated at Plaine Magnien was inaugurated in January 2022 on the occasion of International Customs Day. This building is designed to provide CBM facilities and will group the following agencies for the clearance of air cargo: Customs, Health, Agriculture, Ministry of Commerce, Food Import Unit, MSB, Pharmacy Board, etc.

A Memorandum of Understanding (MOU) has been shared with all the ministries/agencies and as at now, two MOUs have been signed.

The following agencies participate in the CBM programme in Mauritius:
A National Committee on Trade Facilitation, co-chaired by the Ministry of Foreign Affairs, Regional Integration and International Trade and MRA Customs, has been set up to facilitate both domestic coordination and implementation of provisions of WTO TFA. Representatives of both the public sector and the private sector form part of the Committee as follows:

Private Sector:

i. Mauritius Chamber of Commerce and Industry (MCCI)

ii. Economic Development Board

iii. Enterprise Mauritius

iv. Mauritius Standard Bureau

v. Mauritius Ports Authority

vi. Customs Brokers Association

vii. Airports of Mauritius

Public sector:

i. Ministry of Foreign Affairs, Regional Integration and International Trade

ii. Ministry of Finance Economic Planning and Development

iii. Ministry of Agro Industry and Food Security

iv. Ministry of Environment, Solid Waste Management and Climate Change

v. Ministry of Health and Wellness

vi. Attorney General’s Office

vii. Ministry of Industry, Commerce and Consumer Protection

viii. Ministry of Public Infrastructure and Land Transport

ix. Ministry of Blue Economy, Marine Resources, Fisheries and Shipping

tax. MRA, Customs
The importation of controlled goods for home consumption requires clearance from different ministries and agencies with regards to permits and authorizations prior to clearance by Customs. These ministries and agencies are located in different locations and this has a bearing on the clearance process in terms of costs and dwell time.

CBM enables MRA go closer to our customers. It means housing all agencies involved in the clearance of controlled goods in a single roof. The grouping of governmental agencies involved in the clearance of goods under CBM allows stakeholders conduct transactions, such as application of permits and authorizations, payment of fees, duty and taxes and clearance of goods, in the two dedicated Customs buildings at the port and airport.

MRA provides all the necessary facilities and amenities to the agencies present at Customs buildings. However, currently around 60% of agencies are participating in the CBM and the challenge is to bring all the agencies under the same roof so that the trading community can reap the full benefits of CBM in terms of expedited clearance of goods and reduced cost of doing business and dwell time.

In Mauritius, the law provides that the Director-General, Mauritius Revenue Authority, administers the CBM and is empowered to:

- **a.** Ensure that the goods and persons related to the CBM are cleared in such form and manner as the Director-General may determine.

Collect, through the TradeNet or in such other manner as he may determine any fees and charges levied by the Ministry or agency in relation to the importation, exportation and transit of goods, on its behalf in such form and manner as the Director-General and Ministry or agency may determine.

**Extract from the Customs Act of Mauritius**

**Section 16D. Coordinated Border Management Unit**

“(1) The Coordinated Border Management Unit shall –

- a) comprise the Ministries and agencies specified in the Fourth Schedule; and  
- b) enforce in a coordinated manner the enactments relating to –
  
  i. the importation, exportation and transit of goods; and  
  
  ii. the control of any person in the Customs area, port premises, airport or Freeport zone.
(2) The Coordinated Border Management Unit shall be administered by the Director-General.

(3) The Director-General shall ensure that the goods and persons related to the Coordinated Border Management are cleared in such form and manner as the Director-General may determine.

(4) Notwithstanding any other enactment, the Director-General may collect, through the TradeNet or in such other manner as he may determine, any fees and charges levied by the Ministry or agency in relation to the importation, exportation and transit of goods, on its behalf in such form and manner as the Director-General and Ministry or agency may determine.”