

Customs (Amendment) Regulations 2014

GN No. 84 of 2014

Government Gazette of Mauritius No. 46 of 7 May 2014

THE CUSTOMS ACT

Regulations made by the Minister under section 163 of the Customs Act

1. These regulations may be cited as the **Customs (Amendment) Regulations 2014**.
2. In these regulations —
“principal regulations” means the Customs Regulations 1989.
3. The principal regulations are amended —
 - (a) by inserting, after regulation 8, the following new regulations —

8A. Fees for access pass

The fees for the issue, annual renewal and replacement of an access pass to an agent, broker, importer, exporter, customs clerk or any other person who transacts business relating to the entry of goods shall be paid at the rate specified in the Eighth Schedule.

8B. Fees for rulings

The fees for a ruling on the classification or origin of goods shall be at the rate specified in the Ninth Schedule.

- (b) in regulation 20A —

- (i) in paragraph (1), by deleting the words “both in electronic form and hard copy or in any other manner acceptable to” and replacing them by the words “in electronic form through SITA or such other electronic system or manner acceptable to”;
 - (ii) in paragraph (3), by deleting the figure “200” and replacing it by the figure “300”;
- (c) by revoking regulation 23 and replacing it by the following regulation —

23. Parcels list

(1) The master of any ship or aircraft shall submit to the Director-General a declaration showing all small addressed packages not borne on the manifest.

(2) The declaration in paragraph (1) shall be in electronic form or in any other manner acceptable to the Director-General.

- (d) in regulation 26(1), by adding the words “and submitted to the Director-General in electronic form or in any other manner acceptable to the Director-General”;
- (e) in regulation 27(2), by deleting the words “all copies of”;
- (f) in regulation 35A—
 - (i) by revoking paragraph (8) and replacing it by the following paragraph —

(8) The lowest selling price at which an item of goods or a lot of goods is put for sale by public auction or public tender shall not be less than —

- (a) for the first time, 50 per cent of the value of the goods together with any duty and tax leviable on the total value of the goods;
- (b) for the second time, 25 per cent of the value of the goods together with any duty and tax leviable on the total value of the goods; or

(c) for the third time, 2 per cent of the value of the goods together with any duty and tax leviable on the total value of the goods,

and such administrative charges as the Director-General may determine.

(ii) by adding the following new paragraph —

(13) Where the Director-General causes goods to be sold by public tender, he shall set up a tender committee for the purposes of examining bids from the public and deciding on the award of contracts for the sale of goods.

(g) by inserting, after regulation 58, the following new regulation —

58A. Method of delivery of outward manifest

The outward manifest referred to in regulation 58 shall be delivered to the Director-General —

(a) in electronic form through SITA; or

(b) by such electronic system or in such manner acceptable to the Director-General.

(h) in regulation 62, by inserting, after paragraph (1), the following new paragraph —

(1A) The forms referred to in paragraph (1) shall be submitted in electronic form or in any other manner acceptable to the Director-General.

(i) in regulation 64, by revoking paragraph (2);

(j) in regulation 82(1)(b) —

(i) by inserting, after the word “packets”, the words “of a value less than 30,000 rupees”;

- (ii) by adding the words " or courier";
- (k) in regulation 90, by inserting, after paragraph (6), the following new paragraph —

(6A) Where an operator sells goods to a master or member of a crew leaving for a foreign port or airport, he may sell the goods free of duty, excise duty and taxes provided that the goods are transferred and placed in the custody of Customs at the port or airport for delivery to the master or the member of the crew, as the case may be, at the time of his departure.

- (1) by revoking regulation 92;
- (m) by deleting Form No. 27 in the First Schedule;
- (n) by revoking the Sixth Schedule and replacing it by the Sixth Schedule set out in the First Schedule to these regulations;
- (o) by adding the Eighth and Ninth Schedules set out in the Second Schedule to these regulations.

4. (1) Regulation 3(a) and (b)(ii) shall come into operation on 1 June 2014.

(2) Regulation 3(e) and (k) shall be deemed to have come into operation on 15 December 2013.

(3) Regulation 3(j) and (n) shall be deemed to have come into operation on 10 November 2012 and 15 December 2012, respectively.

Made by the Minister on 9 May 2014.

FIRST SCHEDULE

[Regulation 3(n)]

SIXTH SCHEDULE

[Regulation 90(7)]

Administrative charges for every refund	2% of the value of the sales, exclusive of duty, excise duty and taxes, provided that where the calculated amount — (a) does not exceed 100 rupees, the administrative charge shall be 100 rupees; (b) exceeds 100 rupees, the administrative charge shall be the calculated amount or 2,000 rupees, whichever is the lesser.
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SECOND SCHEDULE

[Regulation 3(o)]

EIGHTH SCHEDULE

[Regulation 8A]

	(Rs)
1. Issue of access pass	300
2. Annual renewal of access pass	400
3. Replacement of access pass in case of loss or damage	400

NINTH SCHEDULE

[Regulation 8B]

	(Rs)
Ruling on the classification or origin of goods	500