

Customs (Amendment) Regulations 2022

GN No. 263 of 2022

Government Gazette of Mauritius No. 128 of 1 October 2022

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 2022**.
2. In these regulations -
"principal regulations" means the Customs Regulations 1989.
3. Regulation 35B of the principal regulations is revoked and replaced by the following regulation -
35B. Bond by proprietor or occupier

(1) For the purpose of section 70 of the Act, a security by bond with at least one surety, as the Director-General deems adequate, shall be furnished.

(2) The security by bond shall be given in such form and manner as the Director-General may approve.

4. Regulation 45 of the principal regulations is amended -
(a) in paragraph (1), by adding the following new subparagraph -

(e)(i) Where the proprietor or occupier of a bonded warehouse fails to comply with subparagraph (c), he shall pay to the Director-General a penalty of 5,000 rupees for each day of non-compliance, provided that the total penalty payable does not exceed 50,000 rupees.

(ii) The Director-General shall issue to the proprietor or occupier of the bonded warehouse a written notice claiming the amount of penalty payable under sub subparagraph (i).

(iii) (A) Any person who is dissatisfied with a notice under sub subparagraph (ii) may object to the notice in the manner provided for in section 24A(3) of the Act.

(B) The procedure provided in section 24A(3) and (4) of the Act shall apply to an objection under this sub subparagraph with such modifications, adaptations and exceptions as may be necessary.

(C) Where the person referred to in sub subparagraph (iii)(A) is aggrieved by a determination of his objection, he may lodge written representations with the Clerk of the

Assessment Review Committee in accordance with section 19 of the Mauritius Revenue Authority Act.

(f) The Director-General may, by notice in writing, revoke or alter an appointment under section 67(1) of the Act where the proprietor or occupier of a bonded warehouse has paid the penalty under subparagraph (e)(i) more than 3 times in a calendar year.

(b) in paragraph (2), by adding the following new subparagraphs -

(d) (i) Where the proprietor or occupier of a bonded warehouse fails to comply with subparagraph (b), he shall pay to the Director-General a penalty of 5,000 rupees for each day of non-compliance, provided that the total penalty payable does not exceed 50,000 rupees.

(ii) The Director-General shall issue to the proprietor or occupier of the bonded warehouse a written notice claiming the amount of penalty payable under subparagraph (i).

(iii) (A) Any person who is dissatisfied with a notice under subparagraph (ii) may object to the notice in the manner provided for in section 24A(3) of the Act.

(B) The procedure provided for in section 24A(3) and (4) of the Act shall apply to an objection under subparagraph (iii)(A) with such modifications, adaptations and exceptions as may be necessary.

(C) Where the person referred to in subparagraph (iii)(A) is aggrieved by a determination of his objection, he may lodge written representations with the Clerk of the Assessment Review Committee in accordance with section 19 of the Mauritius Revenue Authority Act.

(e) The Director-General may, by notice in writing, revoke or alter an appointment under section 67(1) of the Act where the proprietor or occupier of a bonded warehouse has paid the penalty under subparagraph (d)(i) for 2 consecutive years.

5. Regulation 45A of the principal regulations is amended by adding the following new paragraphs, the existing provision being numbered as paragraph (1)—

(2) Where the proprietor or occupier of a bonded warehouse fails to comply with paragraph (1), he shall pay to the Director-General a penalty of 5,000 rupees for each day of non-compliance, provided that the total penalty payable does not exceed 50,000 rupees.

(3) The Director-General shall issue to the proprietor or occupier of the bonded warehouse a written notice claiming the amount of penalty payable under paragraph (2).

(4) (a) Any person who is dissatisfied with a notice under paragraph (3) may object to the notice in the manner provided for in section 24A(3) of the Act.

(b) The procedure provided for in section 24A(3) and (4) of the Act shall apply to an objection under subparagraph (a) with such modifications, adaptations and exceptions as may be necessary.

(c) Where the person referred to in subparagraph (a) is aggrieved by a determination of his objection, he may lodge written representations with the Clerk of the Assessment Review Committee in accordance with section 19 of the Mauritius Revenue Authority Act.

(5) The Director-General may, by notice in writing, revoke or alter an appointment under section 67(l) of the Act where the proprietor or occupier of a bonded warehouse has paid the penalty under paragraph (2) more than 3 times in calendar year.

6. Regulation 61A of the principal regulations is amended, in paragraph (4)(b), by deleting the words "such bond as the Director-General may consider sufficient" and replacing them by the words "a security by bond with at least one surety the Director-General deems adequate".

7. Regulation 90 of the principal regulations is amended -

(a) in paragraph (4)(a), by deleting the words "such bond as the Director-General may consider sufficient" and replacing them by the words "a security by bond with at least one surety the Director-General deems adequate";

(b) in paragraph (4A), by deleting the words "30 June 2022" and replacing them by the words "31 December 2022";

(c) in paragraph (6), by revoking subparagraph (b).

8. Regulation 90A of the principal regulations is amended, in paragraph (2)(b), by deleting the words "30 June 2022" and replacing them by the words "31 December 2022".

9. Regulation 93 of the principal regulations is amended by deleting the words "in accordance with Form no. 29 set out in the Fourth Schedule" and replacing them by the words "in such form and manner as the Director-General may approve."

10. The principal regulations are amended by inserting, after regulation 94, the following new regulation

-

94A. Transitional provision

The master or agent of an aircraft or ship who does not make all the necessary amendments to ensure the accuracy of the manifest not later than 5 working days after the time the aircraft has landed or the ship is berthed at the wharf, as the case may be, shall not be liable, for the period

starting on 2 February 2022 and ending on 30 June 2023, to pay any penalty to the Director-General.

11. The Fourth Schedule to the principal regulations is amended by revoking Form No. 26 and Form No. 29.

12. (1) Regulations 3, 6, 7(a), 9 and 11 shall come into operation on 3 October 2022.

(2) Regulations 4 and 5 shall come into operation on 1 December 2022.

(3) Regulations 7(b) and 8 shall be deemed to have come into operation on 30 June 2022.

(4) Regulation 10 shall be deemed to have come into operation on 2 February 2022.

Made by the Minister on 29 September 2022.