

## Customs (Amendment) Regulations 2023

**GN No. 128 of 2023**

**Government Gazette of Mauritius No. 82 of 23 September 2023**

### 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 2023**.
2. In these regulations —  
"principal regulations" means the Customs Regulations 1989.
3. Regulation 29 of the principal regulations is amended by adding the following new paragraphs —
  - (3) The penalty under paragraph 2 shall be 2,000 rupees for each day of non-compliance but shall not exceed 20,000 rupees.
  - (4) The Director-General shall issue to the importer a written notice claiming the amount of duty, excise duty and taxes payable on the good and the amount of penalty payable under paragraph (3).
  - (5) (a) Any person who is dissatisfied with the claim specified in the notice under paragraph (4) may object to the notice in the manner provided for in section 24A(3) of the Customs Act.  
(b) The procedure provided 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.
4. Regulation 82 of the principal regulations is amended by inserting, after paragraph (1), the following new paragraph—
  - (1A) Notwithstanding paragraph (1)(b), a person shall make a declaration, electronically or in such other manner as the Director-General may determine, for the clearance of parcels or packets

and bona fide trade samples, not being merchandise for sale, imported or exported by post or courier.

5. Regulation 90 of the principal regulations is amended, in paragraph (4A), by deleting the words "30 June 2023" and replacing them by the words "31 December 2023".
6. Regulation 90A of the principal regulations is amended, in paragraph (2)(b), by deleting the words "30 June 2023" and replacing them by the words "31 December 2023".
7. Regulation 94A of the principal regulations is amended by deleting the words "30 June 2023" and replacing them by the words "30 June 2024".
8. (1) Regulation 3 shall come into operation on 2 October 2023.  
(2) Regulations 5, 6 and 7 shall be deemed to have come into operation on 1 July 2023.

Made by the Minister on 18 September 2023.

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