

Customs (Amendment) Regulations 2024

GN No. 57 of 2024

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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 2024**.
2. In these regulations -
"principal regulations" means the Customs Regulations 1989.
3. Regulation 90 of the principal regulations is amended -
 - (a) in paragraph (4)(c), by deleting the words "subject to paragraph (4A), sell goods" and replacing them by the words "sell goods, other than those specified in the Twelfth Schedule,";
 - (b) by inserting, after paragraph (4A), the following new paragraph -

(4AA) An operator of a shop shall sell the goods specified in the Twelfth Schedule -

 - (a) to visitors, to a duty-free shop or to another shop under the Deferred Duty and Tax Scheme, to a departing citizen of Mauritius, to a diplomatic agent, or to a master or member of a crew leaving for a foreign port or airport; and
 - (b) on payment of duty, excise duty or taxes, to any other person.
 - (c) in paragraph (18), by deleting the definition of "mainly" and replacing it by the following definition -

"mainly", in relation to paragraph (4)(c), means 80 per cent, or such other percentage as the Director-General may approve, of the total annual turnover, excluding the total annual turnover relating to the goods specified in the Twelfth Schedule, of the operator representing sales to -

 - (a) visitors;
 - (b) departing citizens of Mauritius;
 - (c) masters or crews of aircrafts or ships leaving for foreign airports or ports; and
 - (d) diplomatic agents.
4. The principal regulations are amended by adding the Twelfth Schedule set out in the Schedule to these regulations.
5. These regulations shall, be deemed to have come into operation on 1 January 2024.

Made by the Minister on 22 March 2024.

SCHEDULE

[Regulation 4]

TWELFTH SCHEDULE

[Regulation 90]

1. Bags
2. Confectionery
3. Cosmetics
4. Perfumes
5. Spirits, alcoholic products, wine, ale or beer
6. Watches