

# WORLD TRADE ORGANIZATION

G/VAL/N/1/MUS/1  
27 September 2001

(01-4580)

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Committee on Customs Valuation

Original: English

## NOTIFICATION UNDER ARTICLE 22 OF THE AGREEMENT ON IMPLEMENTATION OF ARTICLE VII OF THE GENERAL AGREEMENT ON TARIFFS AND TRADE 1994

### MAURITIUS

The following communication, dated 10 September 2001, has been received from the Permanent Mission of Mauritius.

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Pursuant to the Decision of the Committee on Customs Valuation of 12 May 1995 and Article 22.1 of the Agreement on Implementation of Article VII of GATT 1994, I have the honour to notify the legislation of the Republic of Mauritius on customs valuation, applied since 1 January 2000. Attached herewith<sup>1</sup> are:

- (a) The Customs Act 1988 as amended; and
- (b) The Customs Regulations 1989 as amended.

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<sup>1</sup> In English only.



## **The Customs Act 1988**

*(For Departmental use only)*

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# THE CUSTOMS ACT 1988

Act No. 47 of 1988

*I assent,*

V. RINGADOO  
Governor-General

29 December 1988

## An Act

To make provision relating to the administration of Customs  
and the collection of duty, excise duty and other taxes

ENACTED by the Parliament of Mauritius, as follows-

### PART I

#### INTRODUCTION

1. Short title.

This Act may be cited as the Customs Act 1988.

2. Interpretation

In this act and in any other Act relating to Customs, unless the context otherwise requires-

"**abandoned goods**" means goods which are not claimed or removed from customs control within the delay specified in section 61;

"**agent**"

(a) means a clearing and forwarding agent licensed under the Licenses Act and appointed under this Act;

(b) in relation to the master or owner of an aircraft or ship, includes any person who notifies the Comptroller in writing that he is entitled to act as the agent and who, or on whose behalf any person authorised by him, signs any document required or permitted by customs laws to be signed by an agent;

"**aircraft**" includes balloon, helicopters, kite, glider, airship, flying machines and any other means of aerial locomotion;

"**airport**" means an airport as may be prescribed;

"**approved place of loading**" and "**approved place of unloading**" means any place approved by the Comptroller to be a place where goods may be loaded or unloaded, as the case may be;