

"**bonded warehouse**" means any place whether building, store, shed, yard, dock, storage tank or other premises or place, approved by the Comptroller in which goods entered to be warehoused may be lodged, kept or secured pending payment of duty, excise duty and taxes; and includes any central bonded warehouse;

"**broker**" means a customs house broker licensed under the Licenses Act and approved under this Act;

"**by authority**" means by the authority of the Comptroller;

"**cargo**" includes all goods imported or exported in any aircraft or ship other than such goods as are required as stores for consumption or use by or for the aircraft or ship, its master, crew and passengers and the *bona fide* personal accompanied baggage of such passengers, crew and master;

"**clearance**" in relation to goods, means release of goods from Customs by the Comptroller in pursuance of the purpose for which such goods were entered;

"**coastwise trade**" means the trade by air or by sea from any one part of Mauritius to any other part;

"**commission agent**" means a person who is licensed as such under the Licenses Act and appointed under this Act;

"**Comptroller**" means the Comptroller of Customs and Excise or any officer authorised by the Comptroller to act on his behalf;

"**container**" -

(a) means an article of transport equipment -

(i) of a permanent character and strong enough to be suitable for repeated use;

(ii) specially designed to facilitate the carriage of goods by one or more modes of transport without intermediate reloading;

(iii) fitted with devices permitting its ready handling, particularly its transfer from one mode of transport to another;

(iv) so designed as to be easy to fill and empty;

(v) having an internal volume of one cubic meter or more; and

(b) includes the normal accessories and equipment of the container when imported with the container;

(c) excludes vehicles and conventional packing;

"country of export" means

- (a) the country from which goods are shipped directly to Mauritius or
- (b) the country from which the goods are exported from Mauritius and passing through any other country on their voyage to Mauritius, whether transhipped in that other country or not.

"crew" includes every person, other than the master, employed or engaged in any capacity on board any aircraft or ship;

"Customs" means the Customs and Excise Department;

"customs area", in respect of a port or an airport, means an area approved by the Comptroller for the landing of passengers and the deposit of goods subject to customs control;

"customs control" means any measure applied to ensure compliance with the laws and regulations, the enforcement of which is the responsibility of Customs;

"customs laws" includes this Act and any other enactment relating to Customs;

"customs warehouse" means any place belonging to, or rented to Government, and used as customs warehouse for the deposit of goods, including abandoned, seized or forfeited goods pending the payment of duty, excise duty and taxes or charges payable or pending the disposal of such goods, in accordance with any enactment in force;

"drawback" means a refund of all or part of any duty paid in respect of goods exported or used in a manner or for a purpose prescribed as a condition for granting drawback;

"dutiabale goods" include all goods subject to any duty, taxes or related charges;

"duty free shop" means a shop at a port or airport or any other place, approved by the Minister, for the sale of goods free of duty or excise duty, taxes or related charges, to passengers arriving from or leaving for a foreign port or airport;

"duty" -

- (a) means any customs duty leviable under any customs law;
- (b) includes any special duty or customs surcharge;

"duty paid value" in respect of goods means the sum of

- (a) the value of the goods; and
- (b) the duty, excise duty and taxes payable on the goods;

"excise duty" means the excise duty chargeable under the Excise Act 1994 on excisable goods specified in Part I of the First schedule to that Act;

"export" means to take or cause to be taken out of Mauritius;

"exporter" -

(a) means any person by whom any goods, whether previously imported or not, are exported;

(b) includes the owner of such goods or any person acting on his behalf;

"foreign port" means any place in a country, other than Mauritius, to which aircraft or ships may have access;

"goods" includes, unless otherwise specified in this Act, all kinds of articles, wares, merchandise, animals and movable property of any kind whatsoever, whether for sale or not;

"goods under drawback" means any goods in relation to which a claim for drawback has been made;

"import" means to bring or to cause to be brought into Mauritius from any country;

"importer", in relation to any goods at the time of import, includes the owner of the goods or his agent or any other person for the time being possessed of or beneficially interested in the goods;

"manifest" means any list of goods and passengers which is established for customs purposes, by the master of an aircraft or ship or his agent;

"Mauritius" means the country of Mauritius, including its territorial waters and airspace of Mauritius;

"Mauritius Port Authority" means the Mauritius Port Authority as established by the Ports Act;

"master", in relation to any aircraft or ship, -

(a) means the person in charge or in command of such aircraft or ship;

(b) does not include a person appointed for the conduct of ships into or out of a port;

"Minister" means the Minister to whom responsibility for the subject of finance is assigned;

"name" in respect of any aircraft or ship, includes the registration mark of the aircraft or ship;

"occupier", in relation to bonded warehouses, means any person licensed and authorised to warehouse goods in such approved bonded warehouses;

"officer" includes any officer employed in the service of Customs, excluding labourers, office attendants and, more generally, other manual workers;

"owner" -

(a) in respect of goods, includes any person being or holding himself out to be the owner, importer, exporter, consignee, agent of the goods or any person possessed of or beneficially interested in or having control of or power of disposal over such goods;

(b) in respect of a ship or aircraft, includes the master or other responsible officer of the ship or aircraft and any person acting as an agent for the owner or any charterer or operator;

"package" includes every means by which goods for carriage may be cased, carried, enclosed, contained or packed;

"parcel" means any postal packet which is posted in Mauritius and accepted by the Postmaster General as a parcel in accordance with any enactment relating to postal services, or which is received in Mauritius from abroad by parcel post;

"person" includes any association, partnership, trust, société or organisation, whether incorporated or not;

"pleasure boat" means any ship used for pleasure, sports and leisure activities;

"port" means a port as may be prescribed;

"produce" means to grow, to manufacture or to mine

"prohibited goods"-

(a) means any goods, the import or export of which is prohibited by law;

(b) includes any restricted goods;

"proper officer" means the officer instructed by the Comptroller to be the proper officer to carry out any specific provision of customs laws and of any other enactment, as the case may be;

"proprietor" in relation to bonded warehouses, means an owner of any duly approved bonded warehouse;

"quay" means a quay as may be prescribed;

"restricted goods" means any goods, the import or export of which is restricted by law;

"revenue", for the purposes of this Act and any other enactment relating to customs, means any amount payable in accordance with the provisions of any applicable law of Mauritius;

"Rs" means Mauritian rupees;

"security" means a guarantee which is provided to the satisfaction of the Comptroller for the payment of duty, excise duty and taxes, as the case may be, on any goods;

"ship" includes any sea going vessel, hovercraft or boat of any kind, including yachts, pleasure boats or fishing boats, whether propelled by engine or otherwise, or towed;

"smuggling" means any import, introduction, export or attempted import, introduction or export with the intent-

(a) to defraud or evade the payment of duty, excise duty, taxes and other payable charges, as the case may be; or

(b) to evade any prohibition of, restriction on, or regulation as to, the import, introduction or export of any goods;

"taxes" include-

- (a) value added tax on import levied under any enactment relating to value added tax; and
- (b) any other tax the collection of which is the responsibility of Customs;

"temporary admission" means the import, for a specific purpose, of goods intended for re-export within a specified period and without having undergone any change except normal depreciation due to the use made of such goods;

"time", in relation to import or export respectively, means-

- (a) the time at which an aircraft or ship actually lands in Mauritius or the time at which any such ship or aircraft enters Mauritius;
- (b) the time at which goods are loaded on board an exporting aircraft or ship;

"transaction value", in relation to imported goods means the transaction value as determined in accordance with section 18A

"transshipment" in relation to the entry of any goods, means the transit of such goods through Mauritius with a view to their re-export;

"value"-

- (a) in respect of the computation of any duty means the value as determined in accordance with section 18 of this Act;
- (b) in respect of any penalty or forfeiture imposed under this Act and based on the value of any goods, means the duty paid value of those goods at the time and place of the commission of the offence by which the penalty or forfeiture is incurred;

"vehicle"-

- (a) means any means of conveyance of any kind, whether drawn or propelled by hand, by animal, by power or by steam;
- (b) does not include any aircraft or a ship;

"wharf" means a wharf as may be prescribed.

PART II**ADMINISTRATION****3. Comptroller**

There shall be a Comptroller who shall be a public officer and have the general control and administration of Customs.

4. Oaths

The Comptroller shall be entitled to administer any oath required by law in any matter relating to Customs.

5. Power to hold inquiries

- (1) The Comptroller may hold any inquiry or may direct an inquiry to be held into any matter under his responsibility and management, or into the conduct of any person employed in Customs.
- (2) Whenever he thinks it necessary or desirable so to do for the purposes of this Act, by order, require any person to attend as witness and give evidence, produce any document in his possession or power or otherwise furnish information, which relates to any matter relevant to the inquiry.
- (3) Where any documents are produced pursuant to sub-section (2) the Comptroller may take copies of or extracts from them or require the person producing them or any connected person to provide an explanation of such documents.
- (4) Where a person is unable to produce a document he may be required to state to the best of his knowledge, where the document is.
- (5) Any person who fails to comply with an order under sub-section (2) or with sub-section (3) or sub-section (4), shall commit an offence and shall, on conviction, be liable to a fine not exceeding 25,000 rupees.
- (6) Any person who, when heard as a witness in any such inquiry, gives false evidence shall commit an offence and shall, on conviction, be liable to imprisonment for a term not exceeding two years.

6. Working Days and Hours.

The working days and hours of Customs shall be such as may be prescribed and, except with the permission of the Comptroller, no work connected with the discharge, landing, loading or receipt of any cargo shall be performed outside the prescribed working days and hours.

7. Overtime Charges.

Where work is permitted by the Comptroller to be performed outside the prescribed working days and hours, the services of the officers involved shall be charged for at such rates as may be prescribed.

PART III

COLLECTION AND MANAGEMENT OF DUTY, EXCISE DUTY AND TAXES

Sub-part I - Computation, Payment and Recovery of Duty, Excise Duty and Taxes

8. Payment of Duty, Excise duty and Taxes

- (1) All duty, excise duty and taxes shall be paid at the rate specified upon all goods entered unless such goods are entered to be warehoused in a bonded warehouse or are free of duty, excise duty and taxes.
- (2) Notwithstanding sub-section (1), the Minister may allow payment of duty to be deferred -
 - a) on such types of petroleum products, imported by the State Trading Corporation of Mauritius, as may be prescribed; and
 - b) on exported sugar by the Mauritius Sugar Syndicate.

9. Duty Rate.

- (1) Subject to section 3(5) of the Revenue (Temporary Protection) Act 1999, the rate of duty applicable to any goods shall be that in force in the Customs Tariff Act, at the time the bill of entry is validated at Customs.
- (2) For the purpose of sub-section (1), validation occurs when a bill of entry number is allotted at Customs and inscribed on such bill of entry.
- (3) Notwithstanding sub-sections (1) and (2), in the case of goods for which no bill of entry is required, the rate of duty applicable to such goods shall be that in force in the Customs Tariff Act, at the time of the delivery or removal or export of such goods, as the case may be.

10. Weights and Measures.

Where duty is imposed according to weight or measure, the weight or measurement of the goods shall be ascertained according to the standard weights and measures established by the laws of Mauritius.

11. Tare Allowance.

Such allowance for tare shall be made as is prescribed.