

The master of every ship arriving within the territorial waters of Mauritius shall bring his ship to for boarding when approached by or hailed or signalled from any vessel in the service of Customs, or from any vessel in the service of the Government of Mauritius flying the proper ensign.

46. Ship or Aircraft to Bring to at Boarding Station.

The master of every aircraft or ship from parts beyond the seas, bound for or calling at any port in Mauritius, shall bring his aircraft or ship to, for boarding, at the boarding station appointed for that port or airport and shall provide the means to facilitate the boarding by the proper officer.

7. Unauthorised Boarding.

No person other than the Port Pilot, the officer from the Ministry of Health, or any person duly authorised by the Ministry of Health, shall board any ship or aircraft before the proper officer.

48. Declaration by Owner of Pleasure Boats.

- (1) Where foreign pleasure boats enter Mauritius, the owner or master of such boats shall provide the Comptroller with a written declaration in prescribed form on the purpose of the boat's presence in Mauritius and the duration of its stay.
- (2) The owner or master of such pleasure boat shall notify the Comptroller immediately of any change in the content of the declaration required under subsection (1).
- (3) Subsection (1) shall be without prejudice to any duty, excise duty or taxes which may be payable in respect of the boat or any cargo or stores in the boat.

Sub-Part II - Report of Cargo

49. Cargo Report.

- (1) The master, owner or duly authorised agent of every aircraft or ship arriving from ports beyond the seas shall-
 - (a) not earlier than 48 hours before arrival but not later than 24 hours after arrival, exclusive of Sundays and other public holidays, make report of the aircraft or ship and the cargo by delivering an inward manifest to the Comptroller in such form and with such copies as may be prescribed; and
 - (b) answer questions and give all information required relating to the aircraft or ship and the cargo.
- (2)
 - (a) Except where otherwise especially allowed by the Comptroller, every report under sub-section (1) shall be made before bulk is broken.
 - (b) The Comptroller may permit the master, owner or his agent to amend obvious errors in the report after its submission.

50. Manifest for Other Ports.

- (1) The master of every laden ship or aircraft arriving in Mauritius without having on board any goods for any port therein shall, when reporting the ship or aircraft, deposit the manifest from the loading port.
- (2) The manifest shall be returned to the master on the clearing of his ship or aircraft outwards.

51. Master of Wrecked Ships to Report.

Where any ship is lost or wrecked on the coast of Mauritius, the master or owner or the duly authorised agent of the ship shall, without any unnecessary delay, make report of the ship and cargo by delivering to the Comptroller a manifest so far as it may be possible for him to do so.

52. Tonnage of Ships.

The tonnage of a ship for the purposes of this Act shall be the tonnage specified in the certificate of registry of such ship.

53. Master's Name on Ship's Register.

The Director of Shipping may refuse to admit any person to do any act as master of a ship unless his name is inserted in or endorsed upon the certificate of registry, if any, of such ship as being the master thereof, or until his name has been so endorsed.

Sub-Part III - Landing, Entry and Examination of Goods

54. Landing of Goods.

All goods unloaded from an aircraft or ship shall be either -

- (a) landed at such place as the Comptroller may direct; or
- (b) transhipped or removed direct to the ship or aircraft into which they are to be transhipped or removed, as the case may be, or after conveyance thereto.

55. Loading and Unloading of Goods.

- (1) Except with the written authorisation of the Comptroller, no person shall load goods on to, or unload goods from, a ship or aircraft except at a port or at a quay or wharf or airport.
- (2) The Comptroller may, for the purpose of ensuring compliance with this Act, by written direction to the master of a ship or aircraft, prohibit the loading and unloading or delivery of goods to or from the ship or aircraft, as the case may be.

56. Accommodation on Ports and Airports.

The owner or lessee of any port or airport shall provide, to the satisfaction of the Comptroller, suitable office accommodation for the exclusive use of the officers employed at that port or airport.

57. Return by the Mauritius Port Authority.

Where a ship enters a port which is under the management of the Mauritius Port Authority or any other duly authorised authority, the Mauritius Port Authority shall submit to the Comptroller a return showing the cargo which has -

- (a) been manifested and unloaded;
- (b) been manifested but not unloaded;
- (c) been unloaded but not manifested.

58. Return for Landing Aircraft.

- (1) Subject to subsection (2), where an aircraft lands at an airport the agent shall submit to the Comptroller a return showing the cargo which has -
 - (a) been manifested and unloaded;
 - (b) been manifested but not unloaded; or
 - (c) been unloaded but not manifested.
- (2) Where an aircraft lands in an airport which is under the management of any competent authority, such authority shall submit to the Comptroller a return as described under subsection (1).

59. Removal of Goods landed from Aircraft.

- (1) Where the importer of goods landed from an aircraft has not taken delivery of the goods, the agent of the aircraft shall, not later than the day following the day of the report inwards of the aircraft, cause the goods to be stored in such place as the Comptroller may approve.
- (2) The Comptroller shall not incur liability for any loss or damage to goods stored in accordance with subsection (1).

60. Repacking of Goods.

Except with the written authorisation of the Comptroller, no person other than the Mauritius Port Authority or any other competent authority, as the case may be, shall repack or rearrange the contents of any packages landed from an aircraft or ship.

61. Disposal of goods.

- (1) Where any goods, other than goods under the control of the Mauritius Port Authority or any other competent authority, as the case may be, are landed and are not claimed or removed within two months of being landed, the Comptroller may cause the goods to be sold by public auction or public tender, as the Comptroller may determine, after giving public notice of the sale.
- (2) Subsection (1) shall apply to goods which are dealt with in accordance with section 69(2).
- (3) Where, under section 37 of the Ports Act, the Mauritius Port Authority intends to dispose of goods landed from a ship, it shall give written notice to that effect to the Comptroller who shall, subject to subsection (6), assess the duty, excise duty and taxes payable on the goods.
- (4) The proceeds of any sale of goods under subsection (1) shall be applied to the payment of-
 - (a) duty on the goods;
 - (b) excise duty and taxes;
 - (c) penalties and charges incurred; and
 - (d) freight and other charges.
- (5)
 - (a) Subject to paragraph (b), the balance of the proceeds of any sale under subsection (1) shall be paid into the Consolidated Fund.
 - (b) Where the balance of the proceeds of a sale has been paid into the Consolidated Fund, any person who is entitled to it may, not later than one year after the day of the sale, apply to the Comptroller for a refund.
- (6) Where goods cannot be sold for a sufficient price to cover duty, excise duty and taxes, the Comptroller may authorise the goods to be disposed of as he thinks fit.
- (7) Where the duty, excise duty and taxes on any goods on sale at any Customs sale is *ad valorem*, the value of such goods shall, if approved by the Comptroller, be taken to be the price that may be fetched by the sale.
- (8) Notwithstanding any other provisions of this Act, where the comptroller is of opinion that any goods specified in subsection (1) are of a perishable nature or that it is otherwise desirable to do so, he may direct that the goods be sold forthwith.

PART VI**PROHIBITED GOODS**

62. Prohibition of Certain Imports and Exports.

The Minister may, by regulations and for the purposes of this Act, prohibit the import or export of any goods.

63. Prohibited Goods.

The import of-

- (a) base or counterfeit coins;
- (b) manufactured articles bearing the name, address or trade mark of any manufacturer or dealer or the name of any place, calculated to impart to those articles a special character of manufacture which they do not actually possess; and
- (c) any other goods the import of which is for the time being prohibited by any other enactment

is prohibited.

64. Export Subject to Restriction.

The power to prohibit the export of any goods shall include the power to prohibit export subject to any specified condition or restriction, and goods exported contrary to any such condition or restriction shall, for the purposes of this Act, be deemed to be prohibited exports.

65. Prohibited Imports Consigned to Other Places.

Prohibited goods on board a ship or aircraft calling at any port or airport in Mauritius, but intended for or consigned to some port or place outside Mauritius, shall not be deemed to be unlawfully imported into Mauritius, if the goods are specified on the manifest of the ship or aircraft and are not transhipped or landed into Mauritius or are transhipped or landed by authority.

66. Restricted Imports.

The power to prohibit the import of goods shall include the power to prohibit import subject to any specified condition or restriction, and goods imported contrary to any such condition or restriction shall be deemed to be prohibited imports.

**PART VII
BONDED WAREHOUSES**

67. Appointment of Warehouses by Comptroller.

- (1) On application, the Comptroller may, by notice in writing, appoint any buildings, places or surfaces as may be approved by him for the warehousing and securing of goods therein without payment of duty, excise duty and taxes upon first entry thereof.
- (2) The Comptroller may direct in what different parts or divisions of such warehouses, and in what manner, any goods or any species of goods may be warehoused, kept and secured without payment of duty, excise duty and taxes upon the first entry thereof.
- (3) The Comptroller may, by notice in writing under his hand, revoke or alter any such appointment.
- (4) Any notice pertaining to the appointment or the revocation of a warehouse shall be published in the Government Gazette.

68. Appointment of Central Bonded Warehouse.

The Minister may direct the Comptroller to appoint any location for the purpose of establishing a central bonded warehouse.

69. Goods to be Cleared on Revocation.

- (1) Where the Comptroller, by notice in writing, revokes any order approving a warehouse, the duty, excise duty and taxes on all warehoused goods therein including those which are not accounted for to the satisfaction of the Comptroller shall be paid, or the goods shall be exported or removed to another approved warehouse within such time as the Comptroller may direct.
- (2) Where goods are not dealt with in accordance with subsection (1), the Comptroller may cause them to be transferred to Customs Warehouse and sold in accordance with section 61.

70. Bond by Proprietor or Occupier.

The proprietor or occupier of every approved warehouse, other than the Mauritius Port Authority shall, before any goods are warehoused, give general security by bond, with two sufficient sureties, in such sum as the Comptroller may direct, for the payment of the full duty, excise duty and taxes due on any goods which may, at any time, be warehoused therein or for export.

71. Account of Goods to be warehoused.

- (1) Upon entry of any goods to be warehoused, or as soon as practicable thereafter, the proper officer shall take a particular account of the goods and such account shall be entered in a ledger book.
- (2) Except where otherwise provided, such account shall be that upon which the duty, excise duty and taxes shall be ascertained and paid.

72. Duty of proprietor or Occupier.

The proprietor or occupier of every warehouse shall-

- (a) stack and arrange the goods in the warehouse in such manner that reasonable access to the goods for the purpose of examination of the packages may be provided at all times;
- (b) provide sufficient lights and accurate scales and weights for use by Customs;
- (c) find and provide all labour and materials required for the storing, examining, packing, marking, cooperating, weighing and taking stock of the warehoused goods whenever the Comptroller so desires;
- (d) pay the duty, excise duty and taxes due on all warehoused goods removed from his warehouse, except on goods removed by authority of the Comptroller, and on all warehoused goods not produced to the officer on demand unless such goods are otherwise accounted for to the satisfaction of the Comptroller.

73. Opening Warehouse.

No person shall, except by the authority of the Comptroller, open any warehouse or obtain access to any such warehouse or any goods warehoused therein.

74. Entry of Warehoused Goods.

Warehoused goods may be entered-

- (1) for home consumption;
- (2) for export;
- (3) for rewarehousing;
- (4) for export as ship's stores;
- (5) for supply to enterprises operating under the Industrial Expansion Act.

75. Export of Goods from Warehouse.

Upon the entry outwards of any goods to be exported from a bonded warehouse, the exporter shall give security acceptable to the Comptroller, for treble the amount of the duty due on such goods, for ensuring that the goods shall be landed at the place for which they have been entered outwards.