

76. Clearing of Warehoused Goods.

- (1) Where any warehoused goods are not cleared within 6 months of the date of the entry for warehousing, the Comptroller may, on application, allow the importer to rewarehouse the goods for one further period of 6 months, provided security by bank guarantee to cover the amount of duty, excise duty and taxes involved at the time of rewarehousing is produced to the satisfaction of the Comptroller.
- (2) Where any rewarehoused goods are not cleared within the further period of 6 months as specified in subsection (1), the Comptroller shall, upon giving fifteen days notice in writing to the owner of the goods, cause such bank guarantee to be realised.

77. Failure to Clear Warehoused Goods.

- (1) Where, upon expiry of the initial six months period, the owner of the goods fails to clear the goods or to apply for rewarehousing as provided in this Act, the Comptroller may, upon giving the owner fifteen days notice in writing, cause the goods to be transferred to Customs Warehouse and to be sold in accordance with section 61.
- (2) Where rewarehoused goods are abandoned for any reason, the Comptroller shall cause the goods to be transferred to Customs Warehouse and to be sold in accordance with section 61.

78. Rewarehousing.

The procedure for the rewarehousing of goods shall be-

- (a) an application for rewarehousing shall be made by the owner of the goods to the Comptroller;
- (b) The goods shall be examined by the proper officer at the expense of the owner;
- (c) Duty, excise duty and taxes shall be paid upon any disallowed deficiency;
- (d) a rewarehousing entry shall be made by the owner of the goods according to the result of the examination;
- (e) on the passing of the entry, a fresh account shall be substituted in the ledger book for the last account.

79. Comptroller to Have Access to Warehouse.

- (1) The Comptroller shall have access, at all hours of the day and night, to every part of any warehouse and shall have power to examine the goods therein and, for that purpose, may break open the warehouse.
- (2) No liability of the Comptroller shall result from any action described under subsection (1).

80. Re-examination of Goods.

- (1) Warehoused goods may be re-gauged, re-measured, re-weighed or examined by an officer either by direction of the Comptroller or at the request and expense of the owner and duty, excise duty and taxes on the goods shall be payable according to the result, unless the Comptroller is of opinion that any loss shown is excessive, in which case the duty,

excise duty and taxes shall be paid on the original entry with any reduction which the Comptroller thinks fit to allow.

- (2) No allowance shall be made for any deficiency on wines or spirits in bottles.

81. Revaluation.

Where any warehoused goods which are subject to an *ad valorem* duty have deteriorated in value, they may be revalued on the application and at the expense of the owner and duty, excise duty and taxes shall be paid according to the result where the Comptroller is satisfied that the deterioration is due to accidental causes.

82. Goods may be Sorted and Repacked.

- (1) The Comptroller may authorise any person having control over any warehoused goods to sort, separate, pack and repack any goods in the warehouse and to make any such lawful alterations therein, or arrangements and assortments thereof, as may be necessary for the preservation, sale, shipment, or legal disposal of those goods.

- (2) After they have been so sorted, separated or repacked in proper or approved packages, the Comptroller may-

(a) at the request of the owner of such goods, cause or permit any refuse, or damaged or surplus goods, (being the result of such sorting, separation, packing and repacking) or any goods which may not be worth the duty, excise duty and taxes to be destroyed; and

(b) remit the duty, excise duty and taxes payable thereon.

83. Goods Not Worth the Duty May be Destroyed.

- (1) The Comptroller may, after giving the owner a one-month written notice, cause any warehoused goods which are not to his satisfaction worth the duty, excise duty and taxes payable to be destroyed, and he may also remit the duty, excise duty and taxes thereon.

- (2) The destruction of warehoused goods under subsection (1) does not affect any liability of the owner of the goods to pay any rent or other charges due in respect of such goods.

(3) Notwithstanding subsections (1) and (2), any person who-

- (a) removes any goods from any bonded warehouse without paying the duty, excise duty and taxes; or
- (b) wilfully destroys any goods duly warehoused,

shall commit an offence.

84. Constructive Warehousing.

Where goods which have been entered for warehousing on import, or for rewarehousing, are entered for home consumption, export or removal before they have been actually warehoused or rewarehoused, such goods shall be deemed to have been warehoused or rewarehoused and shall be delivered as such for home consumption, export or removal, as the case may be.

**PART VIII
CUSTOMS WAREHOUSES**

85. Appointment of Customs Warehouse.

The customs warehouse shall be appointed by the Comptroller and such appointment shall be published in the Government Gazette.

86. Goods lodged in Customs Warehouse.

The following goods shall be deposited in a Customs Warehouse-

- (1) abandoned goods, other than goods under the control of the Mauritius Port Authority;
- (2) seized goods pending investigation, the decision of the Comptroller or the decision of the court;
- (3) goods forfeited by the Comptroller's decision in a compounding or the court's decision, until the disposal of such goods;
- (4) passengers' dutiable goods pending payment of duty, excise duty and taxes or pending reshipment; and
- (5) such other goods as the Comptroller may authorise.

87. Rent to be Charged.

Where any goods are deposited in the Customs Warehouse or other place of deposit approved by the Comptroller for the security of the duty, excise duty and taxes thereon, or until regulation relating to the import have been complied with, the Comptroller may charge, demand and receive warehouse rent for such period as such goods remain therein and at such rate and subject to such conditions as may be prescribed.

88. Combustible or Inflammable Goods.

- (1) No goods of a combustible or inflammable nature shall be deposited in the Customs Warehouse except with the authorisation of the Comptroller.
- (2) Where any goods described under subsection (1) are landed, they may be deposited in any other available place approved by the Comptroller.
- (3) Whilst deposited in any such other place the goods shall be deemed to be in Customs Warehouse, unless duly cleared or warehoused in some approved place in the meantime, and such charges shall be made for securing, watching and guarding the goods until sold, cleared or warehoused as the Comptroller thinks reasonable.
- (4) The Government shall not be responsible for any damage which such goods may sustain by reason of, or during the time of their being deposited in any place other than Customs Warehouse and dealt with under this section.

89. Control of Customs Warehouse.

The Customs Warehouse shall be wholly under the control of Customs and all the provisions of this Act relating to bonded warehouses shall so far as is practicable, apply to Customs Warehouse.

90. Compensation.

No compensation shall be paid by Government to any importer or owner of any goods by reason of any damage occasioned to the goods in the Customs Warehouse by fire or other inevitable accident.

**PART IX
EXPORT OF GOODS AND CLEARANCE OF AIRCRAFT AND SHIPS**

91. Landing Place of Goods for Export.

No goods in any ship or aircraft for export shall be unshipped or relanded in Mauritius without the prior authorisation of the Comptroller.

92. Conditions of Export.

- (1) No goods other than passengers' baggage shall be taken on board an aircraft or ship for export unless the exporter or his agent has previously delivered to the Comptroller a bill of entry and such copies thereof as may be required, in the prescribed form, and has paid all duty, excise duty and taxes, if any, upon the goods.
- (2) Notwithstanding subsection (1), with the authorisation of the Comptroller, goods produced in Mauritius and liable to export duty, may be shipped previous to the delivery by the exporter or his agent of a perfect entry for the same.
- (3) Notwithstanding section 8(1) of this Act and subsections (1) and (2), with the authorisation of the Minister, sugar produced in Mauritius and liable to export duty may be shipped prior to the delivery by the exporter or his agent of a perfect entry.

93. Short-Shipped Goods.

Where any goods entered for export are not thereafter shipped according to the entry, the exporter shall immediately report the fact to the Comptroller and shall amend the entry for the goods not later than seven working days after the clearance of such aircraft or ship.

94. Clearance Certificate.

The master of any aircraft or ship, other than an aircraft or ship calling for bunkers, provisions and stores, shall not depart with his aircraft or ship from Mauritius without receiving from the Director of Shipping, or the Comptroller, as the case may be, immediately before leaving Mauritius, a certificate of clearance, provided that, in the case of clearance of ships, the Director of Shipping shall grant such clearance only with the consent of the Comptroller.

95. Requisites for obtaining Clearance.

No certificate of clearance shall be issued under section 94 unless the master of the aircraft or ship has made due report outwards in the prescribed manner and has-

- (a) delivered to the Comptroller any outward manifest and such copies as may be required in the prescribed form;
- (b) furnished such information and documents relating to the aircraft or ship, the voyage and the cargo as may be required by the Comptroller; and
- (c) complied with all legal requirements in regard to such aircraft or ship and the inward and outward cargo.

96. Missing Goods to be Accounted For.

Where required by the Comptroller, the master of every aircraft or ship shall, after clearance-

- (a) produce the certificate of clearance when required to do so by the proper officer; and
- (b) account, to the satisfaction of the Comptroller, for any goods specified or referred to in the outward manifest and not on board his aircraft or ship, as the case may be.

PART X
SHIP'S STORES

97. Stores subject to Seal.

- (1) The proper officer may, on boarding an aircraft or ship, seal up any dutiable goods on board the aircraft or ship being either-
 - (a) unconsumed stores of the aircraft or ship; or
 - (b) personal property in the possession of the master or any member of the crew or of any passenger in transit for another port outside Mauritius.
- (2) Any seal placed in accordance with subsection (1) shall not be broken, disturbed or tampered with except with the permission of the Comptroller while the aircraft or ship remains in port or airport.
- (3)
 - (a) On boarding of the proper officer, the master of any ship or aircraft shall make a full disclosure of any dutiable goods being unconsumed stores on board the aircraft or ship.
 - (b) Any member of the crew or the master of any aircraft or ship shall make a full disclosure of any dutiable goods being unconsumed stores of the aircraft or ship in his possession.
- (4) Where the master or any member of the crew of any aircraft or ship fails to disclose, when required by an officer, any dutiable goods being the property of, or in the possession of, the master or such member of the crew, as the case may be, such master or member of the crew shall commit an offence and shall on conviction, be liable to a fine which shall-
 - (a) where the value of the goods does not exceed 1500 rupees, be 4000 rupees;
 - (b) where the value of the goods exceeds 1,500 rupees, be 3 times the value of the goods or 20,000 rupees, whichever is the higher;

and the goods, the subject-matter of the offence, shall be liable to forfeiture.

98. Use of Ship's Stores.

Subject to section 101 and any regulations, ship's stores (whether shipped in parts beyond the seas or in Mauritius) shall only be used by the passengers and crew for the service of the aircraft or ship and no such stores shall be unshipped except by permission of the Comptroller.

99. Surplus Stores.

Surplus ship's stores may, with the authorisation of and at the discretion of the Comptroller, be entered in like manner as merchandise or warehoused for future use as aircraft or ship's stores.

100. Shipment of Stores.

1. (a) Upon an application made in that behalf in the prescribed form by the master of an aircraft or ship bound for a port beyond the seas, the Comptroller may allow, for the use of the aircraft or ship, such stores as may appear to him necessary for the voyage upon which the aircraft or ship is about to depart.

(b) No goods taken on any aircraft or ship shall be deemed to be stores unless duly shipped as such and duly listed in the prescribed form.

Stores shipped, otherwise than in accordance with this section, shall be deemed to be goods not entered and shall be liable to forfeiture.

101. Duty on Stores

(1) Where stores are *bona fide* required for the master, crew or passengers of any aircraft or ship leaving Mauritius, they shall if taken from any bonded warehouse, be allowed to be exported free of duty, excise duty and taxes.

(2) Notwithstanding subsection (1), Where stores are *bona fide* required for the master, crew or passengers of an aircraft or ship leaving Mauritius, such stores shall, whether taken from any bonded warehouse for export or not, be liable to export duty, if any, as prescribed in the Customs Tariff Act.

102. Amount of Stores may be Restricted.

Where the amount of goods from a bonded warehouse applied for by the master or agent of any aircraft or ship under section 101 of this Act is, in the opinion of the Comptroller, in excess of the amount which should be normally required for the purpose of the application, the Comptroller may restrict the amount to be taken free of duty, excise duty and taxes to such quantity as he shall consider fair and reasonable in the circumstances.

103. Bond To be Given.

The master or agent of any aircraft or ship applying to be allowed to take stores out of any bonded warehouse and free of duty, excise duty and taxes shall give to the Comptroller a bond with one sufficient surety residing in Mauritius for three times the amount of duty, excise duty and taxes on those stores, the condition of which bond being that those stores shall not be landed again in any part of Mauritius without the prior authorisation of the Comptroller.

104. Stores Under Seal.

All stores taken on board any aircraft or ship free of duty, excise duty and taxes shall be placed under seal by an officer and shall remain under such seal until the aircraft or ship has departed from Mauritius on the outward voyage.