

165. Commissioned Aircraft or Ships.

- (1) The person in command of any aircraft or ship holding commission from any foreign state and having on board any goods, other than aircraft or ship's stores, laden in parts beyond the seas shall -
 - (a) deliver an account in writing of the quantity of such goods, the marks and numbers thereof, and the names of the shippers and consignees, and declare the truth thereof; and
 - (b) answer questions relating to such goods.
- (2) Aircraft or ship under commission from any foreign state having on board any goods other than ship's stores laden in parts beyond the seas, may be boarded and searched by any proper officer in the same manner as other aircraft or ships, and such officer may bring any such goods ashore and place them in a customs warehouse.

166. Rewards.

- (1) The Minister may, on the seizure of any goods or on the recovery of any penalties under any customs law, direct that a reward shall be given or paid to any person through whose information or means the seizure of such goods had been made or the penalty recovered, and whom he deems to be entitled to a reward.
- (2) No reward shall be given or paid under subsection (1) unless the Minister is satisfied that there has been no collusive activity planned to secure the reward.

167. Application of Penalties.

All penalties recovered under this Act shall, after deduction of all costs and expenses, be paid into the Consolidated Fund.

168. Repeal, Savings, Transitional and Other Provisions.

- (1) The Customs Act is hereby repealed.
- (2) Section 6 of the Customs Tariff Act is hereby repealed.
- (3) Notwithstanding the repeal of the Customs Act, any instrument made or any other thing done under the provisions of that Act, shall continue in force and shall, so far as it could have been made or done under the present Act, have force and effect as if made or done under the corresponding provision, if any, of the present Act.
- (4) The Minister, by regulations, may make provision for any other savings or transitional matter connected with the coming into force of this Act.

169. Consequential Amendments.

- (1) The Customs Tariff Act is amended in section 2 (3) by deleting the words "35 to 37" and replacing them by the words "34 to 36".
- (2) The Unified Revenue Act 1983 is amended in section 5 (1) :-

(a) in paragraph (e) by deleting the words "evasion" and replacing them by the words "evasion; and;"

(b) add immediately after paragraph (e) the following new paragraph-

" (f) notwithstanding the provisions of the foregoing paragraphs, assist the Comptroller of Customs in compounding an offence under the Customs Act 1988 ".

170. Commencement.

This Act shall come into force on 1st January 1989.

Passed by the Legislative Assembly on the twentieth day of December one thousand nine hundred and eighty-eight.

L. RIVALTZ QUENETTE
Clerk of the Legislative Assembly

SCHEDULE
(Section 135 of the Customs Act)
Search Warrant

In the discharge of my functions under the Customs Act 1988, I hereby authorise you, the officers named

hereunder, to enter the premises occupied by

.....
.....
.....
.....

..... and situated at
.....
.....

..... and to search any goods and documents found therein and to seize such of those goods and documents as you may reasonably require for any examination, investigation or trial under that Act.

Name of Officers

.....
.....
.....
.....
.....

Comptroller of Customs



The Customs Regulations 1989

(For Departmental use only)

Government notice No. 46 of 1989.

THE CUSTOMS ACT 1988
Regulations made by the Minister under Section 163 of the
Customs Act 1988

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Government Notice No. 46 of 1989.

THE CUSTOMS ACT 1988
Regulations made by the Minister under Section 163 of the Customs Act 1988

1. Short Title.

These Regulations may be cited as the Customs (Amendment No.4) Regulations 1999.

2. Definition.

In these regulations-

"Act" means the Customs Act 1988;

"Agreement" -

- (a) means the World Trade Organisation(WTO) Agreement; and
- (b) includes the General Agreement on Tariffs and Trade 1994.

"airport" means the airport specified in the Third Schedule;

"goods of the same class or kind" -

- (a) means goods which fall within a group or range of goods reduced by a particular industry or industry sector; and
- (b) includes identical or similar goods.

"port" means the port specified in the Fourth Schedule;

"taxable goods" has the same meaning as in the Value Added Tax Act 1998.

3. Customs Flag.

The Customs flag shall consist of a square blue flag with the words **MAURITIUS Customs** " printed in white in bold characters.

4. Attendance Hours.

Subject to regulation 5, the services of customs officers shall be available to the public-

- (a) subject to paragraph (b), at any time of the day and night at an airport for the clearance of passengers and the loading and unloading of cargo;
- (b) at other places, including an airport, on any day other than a public holiday as follows-

		Mondays to Fridays	Saturdays
(i)	for receipt of revenue	from 09.00 hours to 15.00 hours	from 09.00 hours to 11.00 hours unless the Comptroller directs otherwise
(ii)	for loading and unloading of cargo by the Mauritius Port Authority.	From 07.00 hours to 10.00 hours and 11.00 hours to 15.00 hours unless the Comptroller otherwise allows	from 07.00 hours to 10.00 hours and 11.00 hours to 13.00 hours unless the Comptroller otherwise allows
(iii)	for receipt and delivery by the Mauritius Port Authority of goods under their custody.	from 07.00 hours to 10.00 hours and 11.00 hours to 15.00 hours unless the Comptroller otherwise allows	from 07.00 hours to 10.00 hours and 11.00 hours to 13.00 hours unless the Comptroller otherwise allows
(iv)	For examination and clearance of goods other than in Bonded Warehouse or Customs warehouse or premises of Clearing and Forwarding Agents.	from 07.00 hours to 10.00 hours and 11.00 hours to 15.00 hours.	from 07.00 hours to 10.00 hours and 11.00 hours to 13.00 hours.
(v)	For examination and clearance of goods in Bonded Warehouse and Customs warehouse or premises of Clearing and Forwarding Agents	from 09.00 hours to 12.00 hours and 12.30 hours to 15.30 hours	from 09.00 hours to 12.00 hours.
(vi)	For receipt into and delivery from a Bonded Warehouse or Customs Warehouse	from 09.00 hours to 12.00 hours and 12.30 hours to 15.30 hours	from 09.00 hours to 12.00 hours.