

(vii)	For receipt and delivery at the 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.
(viii)	For entry and clearance of vessels	from 09.00 hours to 12.00 hours and 12.30 hours to 15.30 hours	from 09.00 hours to 12.00 hours.
(ix)	For any other attendance at Customs Office	from 09.00 hours to 12.00 hours and 12.30 hours to 15.30 hours	from 09.00 hours to 12.00 hours.
(x)	For duties other than those mentioned under items (i) to (ix)	from 08.00 hours to 10.00 hours and 11.00 hours to 15.30 hours	from 08.00 hours to 10.00 hours and 11.00 hours to 12.00 hours

5. Overtime Hours and Special Attendance.

- (1) The Comptroller may, at the request of any person and on the payment of the fees provided for in regulation 7 or 8, as the case may be, allow customs officers to perform any duty outside the days and hours mentioned in regulation 4 or any special service within those hours.
- (2) Any person who requires the attendance of an officer at any time outside the hours specified in regulation 4, or requires any special service within those hours, shall make an application to the Comptroller on Form No. 1 of the Schedule to these Regulations and make a deposit in such amount as may be determined by the Comptroller to cover all charges and expenses.
- (3) The Comptroller shall determine what is to be deemed special attendance.
- (4) Every application under paragraph (1) shall be made on any weekday before 15.00 hours and on Saturday before noon and specify the period during which the attendance is required.

6. Overtime Request cancelled.

Where an application to work after hours has been made and is subsequently cancelled, the charge shall be made up to the time of the receipt of the notice of cancellation if received before midnight; otherwise the charge will be made up to 07.00 hours.

7. Overtime Rates.

- (1) The fees payable for the services of each officer under regulation 5 shall be-
 - (a) Rs 70.00 per hour on any weekday;
 - (b) Rs 100.00 per hour on any Sunday or other public holiday.
- (2) Overtime fees for work performed on any Sunday or public holiday shall be payable in respect of all work performed between twelve o'clock at night on the preceding day and twelve o'clock at night on the Sunday or public holiday, as the case may be, at a minimum rate equivalent to, the charge for four hours.

8. Special Attendance Rates.

Any special attendance given at the request of the public during the working hours prescribed by regulation 4 shall be paid at the rate of Rs 15.00 per hour for each officer.

9. Mode of Charge.

- (1) Charges prescribed in regulations 7 and 8 shall be paid into the Consolidated Fund.
- (2) The unit of time for the purpose of calculating overtime shall be one hour, and any portion of one hour, shall count as a complete unit.

10. Definition of Value.

- (1) Where a question of interpretation arises in relation to the application of the provisions of section 18 of the Act and any regulations made under the Act, it shall be lawful for the matter to be interpreted in accordance with the Agreement and any relevant publications of the World Trade Organisation relating to it.
- (2) the Agreement and the publications referred to in paragraph (1) shall be available from the Comptroller for consultation.

10A. Transaction value of goods

- (1) For the purposes of section 18A of the Act, the price actually paid or payable for the goods shall, subject to paragraph (2), be adjusted -
 - (a). by adding thereto amounts, to the extent that each such amount is not already included in the price paid or payable for the goods being valued, in respect of -
 - (i). commissions (except buying commissions), brokerage, packing costs and charges incurred by the importer;
 - (ii). the value of any goods or services supplied by the importer free of charge or at reduced costs for the use in connection

with the production and sale for the export of the goods being valued;

- (iii). royalties and licence fees relating to patents, trademarks and copyrights;
 - (iv). cost of transport to the place of importation, loading and unloading and handling and other charges associated with such transport; and
 - (v). the charges for airfreight and airparcels post at such rates as may be fixed from time to time by the Comptroller;
- (b). by deducting there from, amounts to the extent that such amount is distinguished from the price actually paid or payable for the goods being valued and equal to the costs, charges or expenses in respect of the construction, erection, assembly, maintenance or technical assistance undertaken after importation of imported goods such as industrial plant, machinery or equipment.
- (2) The Comptroller may accept that the value of the goods be the transaction value provided that -
- (a). the transaction is at arm's length and as if it were a transaction between persons who are not related;
 - (b). the price actually paid or payable is not subject to some other condition or consideration which would affect the value of the goods.
- (3) For the purposes of the paragraph (2), 2 or more persons shall be deemed to be related if, whether directly or indirectly, any of them has any interest in the business or property of the other, or together they have a common interest in any business or property, or some third person has an interest in the business or property of any of them, or if they are members of the same family.
- (4) Where there is no sufficient information to determine any of the amounts required to be added under paragraph (1) to the price actually paid or payable for the goods being valued, the value of the imported goods shall not be determined under section 18A of the Act.

10B. Transaction value of identical goods

- (1) For the purposes of section 18B of the act, the value of imported goods shall be the transaction value of identical goods sold for export at or about the same type as the goods being valued at the same commercial level and in substantially the same quantities as those goods.

- (2) Where the conditions specified in paragraph (1) are not satisfied, the value of imported goods shall be the transaction value of identical goods for export at or about the same time as the goods being valued -
- (a). at the same commercial level as those goods, but -
 - (i). in substantially the same quantities as those goods; or
 - (ii). in different quantities as those goods.
- (3) Where the value of imported goods is determined in accordance with paragraph (2), the transaction value of identical or similar goods sold under any of the conditions described in that paragraph, shall be adjusted to take account of differences attributable to commercial level and or quantity.
- (4) where, in relation to the imported of goods of identical goods that satisfies all the requirements set out in paragraph (1) or (2), the value of those goods shall be determined on the basis of the lowest of such transaction value.
- (5) Where there is no sufficient information to determine any of the amounts required to be adjusted under paragraph (3), the value of the goods being valued shall not be determined under section 18B of the Act.

10C. Transaction value of similar goods

For the purposes of section 18C of the Act, the provisions of regulation 10B shall apply in all respects to similar goods being valued as they apply to identical goods.

10D Deductive method of valuation

- (1) For the purposes of section 18D of the act, the value of the goods being valued shall, subject to the other provisions of this regulation, be based on the unit price at which the imported goods or identical or similar goods are so sold at the first trade level after importation thereof, in the greatest aggregate quantity, to any person at or about the time of importation of the goods being valued, provided that the transaction in respect of the goods so sold is at arms length.
- (2) for the purposes of paragraph (1), the price per unit in respect of any goods valued shall be adjusted by deducting therefrom -
- (a). either the commission usually paid or agreed to be paid or the additions usually made for profit and general expenses in connection with sales in Mauritius of imported goods of the same class or kind;

- (b). the costs, charges and expenses incurred in respect of inland transportation and insurance;
 - (c). any duty, excise duty or any other taxes payable in Mauritius.
- (3) Where neither the imported goods nor identical nor similar imported goods are sold at or about the time of importation of the goods being valued, the value of the goods shall be based on the unit price at which imported goods or identical or similar imported goods are sold in Mauritius in the condition as imported at the earliest date after the importation of the goods being valued but before the expiration of 90 days after such importation.
- (4) Where the goods being valued are sold in Mauritius, not in the condition as imported, the value of the goods shall be based, at the request of the importer, on the price per unit at which they are sold after processing, due allowance being for the value added by such processing.
- (5) Where there is no sufficient information to determine any of the amounts required to be adjusted under this section, the value of the goods being valued shall not be determined under section 18D of the Act.

10E. Computed method of valuation.

- (1) For the purposes of section 18D of the Act, the value of the goods being valued shall be the sum of -
- (a). the cost or value of materials and fabrication or other processing employed in producing the goods;
 - (b). the cost and charges for packing;
 - (c). the cost of transport to the place of importation, loading and unloading and handling and other charges associated with such transport;
 - (d). the cost of insurance; and
 - (e). an amount for profit and general expenses equal to that usually reflected in sales of goods of the same class or kind as the goods being valued which are made by producers in the country of exportation for export to Mauritius;
- (2) Where there is no sufficient information to determine any of the amounts required to be added under this regulation, the value of imported goods shall not be determined under section 18E of the Act.

10F. Determination value of used machinery, equipment and motor vehicles

- (1) In the application of section 18F of the Act, the determination of the value of -
 - (a). used machinery and equipment shall be based on the FOB value of such goods when new, reduced by not more than 15 per cent for each year of use, subject to a maximum total reduction of 60 per cent; or
 - (b). used motor vehicles shall be based on the FOB value of such vehicles when new, reduced not more than 12 per cent for each year of use, subject to maximum total reduction of 48 per cent.
- (2) For the purposes of paragraph (1), where the period of use is less than one year, the annual reduction shall be calculated proportionately.

10G. Charges for interest

For the purposes of section 18 of the Act, charges for interest under a financial arrangement entered into by the importer and relating to the purchase of the goods being valued shall not be regarded as part of the value, provided that -

- (a) the charges are distinguished from the price actually paid or payable for the goods;
- (b) the financing arrangement was made in writing;
- (c) the importer can demonstrate that such goods are actually sold at the price declared as the price actually paid or payable; and
- (d) the rate of interest claimed does not exceed the level for such transactions prevailing in the country where, and at the time when, the finance was provided.

11. REPEALED (Government Notice No. 176 of 1999)

12. REPEALED (Government Notice No. 176 of 1999)

13. Invoices.

- (1) Subject to paragraph (3), any invoice submitted by an importer shall specify -
 - (a) the F.O.B. value of the goods;
 - (b) the cost of packing and packages;
 - (c) all inland transport charges;

- (d) dock and shipping charges and all other expenses incidental to placing the goods on board ship or aircraft;
- (e) the total cost including the expenses incurred for freight and insurance;
- (f) any buying and selling commission payable to any person any where,

and shall contain a statement signed by the exporter certifying that the particulars given in the invoice are correct and that no different invoice in respect of the same goods has been or will be issued.

- (2) Subject to paragraph (3), invoices for goods entered under preferential tariff rates shall comply with -
 - (a) paragraph (1) ; and
 - (b) the Customs Tariff Regulations.
- (3) Notwithstanding paragraph (1) or (2), the Comptroller may accept any invoice on such conditions as he thinks fit.
- (4) The Comptroller may accept invoices and documents relating to an entry which have been received through a telefacsimile apparatus or other electronic means on such conditions as he thinks fit.
- (5) Whenever invoices or related documents produced by an importer are considered as unsatisfactory by the Comptroller, the Comptroller may require the importer to make a deposit of such sum as he may require for the production of the necessary invoice or document.
- (6) Upon production of the necessary invoice or documents by the importer, the deposit shall be refunded to the importer after such adjustment as shall be necessary for the computation and payment of duty.
- (7) Where the importer is unable to produce the necessary invoice or documents the deposit shall be paid into the Consolidated Fund.

14. Disposal of Deposits.

Any deposit made in respect of goods admitted under section 21 of the Act shall, if unclaimed within six months after the expiry of the period of temporary admission, be transferred to the Consolidated Fund.

15. Provisional Entry.

- (1) For the purpose of section 37 of the Act, the importer shall produce such documentary evidence including bank drafts, copies of orders, copies of confirmation of order, catalogues, price lists and other documents as may be in his possession in support of such provisional bill of entry and the amount of estimated duty together with such sum as may be required as deposit under section 39 of the Act.