

- (2) Subject to paragraph (3), on the passing of a complete perfect entry (Form No. 10) in accordance with section 38 of the Act -
- (a) any sum paid by the importer in excess of the correct amount of duty together with the amount paid as deposit shall be refunded to the importer,
  - (b) the importer shall pay to the Comptroller the amount by which the correct amount of duty exceeds the estimated duty paid and any amount paid as deposit shall be refunded to the exporter.
- (3) Whenever the importer shall be unable to produce any documentary evidence or to make any complete perfect entry (Form No. 10) within the delay authorised under section 38 of the Act, the deposit made under paragraph (1) shall be paid into the Consolidated Fund.

**16. Missing Goods.**

- (1) The importer of any dutiable goods shown on the manifest of an importing aircraft or ship shall be liable for the duty on those goods unless he produces evidence to satisfy the Comptroller -
- (a) in the case of complete packages shortlanded -
    - (i) that the goods were shortshipped or were landed in error at another port; or
    - (ii) that the aircraft's or ship's agent have admitted the claim for the value of the complete package and that the duty is not included in the amount of the claim.
  - (b) in the case of shortages in the contents of packages landed, other than the normal vacuities in sound casks of wines and spirits -
    - (i) that the goods deficient were short packed; or
    - (ii) that a qualified receipt was given by the aircraft's or ship's agents at the port of shipment and also by any person through whose hands the packages passed in Mauritius, and gives the terms of the receipt; or
    - (iii) that the aircraft's or ship's agents have admitted the claim for the value of the goods deficient, and that the duty is not included in the amount of the claim.
- (2) In any case falling under paragraph (1) no refund of duty shall be allowed until the import manifest has been amended by the master or agent of the aircraft or ship.
- (3) No refund of duty shall be allowed unless the shortage in a package has been verified by an officer prior to the removal of the package from Customs control and no claim for refund of duty shall be considered where the amount is less than Rs 25 on any one consignment.

- (4) Where an importer claims the refund of duty on a short landed package and the package cannot be satisfactorily identified, the package involving the least amount of duty amongst those imported by the importer shall be assumed to be the one short landed.

**17. Damaged Goods.**

- (1) Where, on the examination of goods liable to *ad valorem* duty, the importer states in writing that such goods are, in consequence of damage sustained before the landing, of less value than the value declared in such entry, the Comptroller may make a proportional abatement of the duty originally chargeable thereon. For any goods totally damaged or ordered to be destroyed as being unfit for consumption, the whole duty may be waived or refunded.
- (2) No duty shall be waived or refunded where there is sufficient evidence that the goods were damaged wilfully or by neglect or were allowed to become unfit for consumption after landing from the importing aircraft or ship.

**18. Unsound Food.**

- (1) Any officer may refuse to allow the removal of any food items under customs control on the ground that they are unfit for consumption pending inspection by an officer of the Ministry of Health who may order the destruction or the seizure of the goods.
- (2) The importer of any potable spirits shall produce a written warranty or a certificate of analysis from a competent person resident in the country of exportation to the effect that such spirits comply with the requirements of section 4A of the Food and Drugs Act failing which the Comptroller may detain and deal with such spirits in accordance with section 14 of the said Act.

Provided that the Comptroller may exempt any spirits of well known propriety brands from the provisions of this regulation.

- (3) In this regulation "spirits" means any of the following alcoholic beverages, namely: whisky, matured whisky, brandy, matured brandy, cognac, matured cognac, rum, matured rum, gin and vodka.

**19. Clearing and Forwarding Agents.**

- (1) No clearing and forwarding agent shall remove a container from its landing place without the written authorisation of the Comptroller.
- (2)
- (a) An application for an authorisation of the Comptroller under paragraph (1) shall be made on Form No.28 of the First Schedule in four copies.

- (b) The Comptroller shall keep the original and the third copy and deliver the second and fourth copies to the clearing and forwarding agent.
  - (c) The clearing and forwarding agent shall submit the second copy to the Mauritius Port Authority for the delivery of the container and shall keep the fourth copy for a period of at least three years from the date the goods are landed.
- (3) Goods contained in any container transferred to the premises of a clearing and forwarding agent shall be removed within two months from the date the container is landed.
  - (4) The Comptroller may require any clearing and forwarding agent to transfer to such place as may be indicated by him any goods not removed within the period of two months as provided under paragraph (3).
  - (5) Any goods transferred under paragraph (4) shall be sold by public auction or public tender at such time as the Comptroller may determine.
  - (6) Every clearing and forwarding agent shall keep such records for such period as the Comptroller may direct.
  - (7) Every clearing and forwarding agent shall, not later than the eight day of each month, submit to the Comptroller a return showing the goods delivered during the preceding month and the serial number of the document authorising the delivery.
  - (8) Every clearing and forwarding agent shall provide, free of charge, such accommodation and other reasonable facilities the Comptroller considers necessary for the convenience and exclusive use of the officers in attendance on his premises.
  - (9) Every clearing and forwarding agent shall provide transport facilities for the transport of officers from Customs House to his premises and back.

**20. Report of Cargo.**

- (1) For the purpose of section 49 of the Act, a report or manifest shall be submitted in triplicate on Form No. 2 or 2A as the case may be of the First Schedule.
- (2) The master or agent of any ship or aircraft arriving in Mauritius shall produce, at the time of submitting his report or manifest, the certificate of registration of his ship or aircraft and the clearance certificate from his last port or airport of call.

- (3) Where the ship or aircraft is laden, the report or manifest submitted under paragraph (1) shall clearly specify -
- (a) all the goods, including arms, ammunition and allied products in the ship or aircraft;
  - (b) the goods intended to be landed in Mauritius;
  - (c) the goods intended for transshipment;
  - (d) the goods to be kept on board for discharge at another port; and
  - (e) the bill of lading number or airway bill number shown against each item on the report or manifest.
- (4) Two copies of the report or manifest submitted under paragraph (1) shall, on one side of each copy only, show particulars of the cargo to be landed in Mauritius together with the weight, measurement and the freight paid or payable in respect of each consignment.
- (5) Where a ship or aircraft has arms, ammunition, explosives and allied products on board, the master shall make a written declaration to the Comptroller and indicate the place where the goods are kept.

**21. Goods Imported in Containers.**

Notwithstanding regulation 20, where the consignee of goods in a container fails to produce a complete and certified list of the goods consigned to him in the container, the Comptroller may refuse to accept any entry for his goods in the container.

**22. Amendment of Report.**

The master or agent of an aircraft or ship shall account for all discrepancies between the particulars of cargo on the manifest and the landing account of the cargo, and shall make all the amendments necessary to ensure the accuracy of the manifest.

**23. Parcels List.**

The master of any ship or aircraft shall produce to the officer boarding the ship or aircraft a Parcels List in accordance with Form No. 3 of the First Schedule showing all small addressed packages not borne on the manifest or the Ship Stores Form.

**24. Discharge of Cargo before Report.**

The Comptroller may, on application made on Form No. 1 of the First Schedule, authorise a ship or aircraft to break bulk before a report or manifest is made, except where the ship or aircraft has on board any arms or ammunition and allied products.

**25. Calling Aircraft or Ship.**

The master of any aircraft or ship calling at a port in Mauritius only for bunker or for the purpose of taking provisions or stores, may be dispensed with the requirement of making a report or manifest under regulation 20 under such conditions as the Comptroller may determine.

**26. Pleasure Boats.**

- (1) For the purpose of section 48 of the Act, the declaration by the owner or master of a pleasure boat shall be made on Form No. 31 of the First Schedule.
- (2) The owner or master of any pleasure boat staying in Mauritius for more than one month shall give a security by office cheque or other bank guarantee, in such form as the Comptroller may accept, to cover the duty and taxes payable on such pleasure boat.
- (3) Where a pleasure boat fails to leave Mauritius at the expiry of the authorised period of stay, the bank guarantee shall be realised.
- (4) The owner or master of any pleasure boat who fails to notify the Comptroller of any change in accordance with section 48 (2) of the Act shall commit an offence.

**27. Information to be given on Entries.**

- (1) Any person entering goods shall give full information as to the description, quantity and value of the goods including all particulars which may be required by any enactment or for the purpose of compiling the trade statistics of Mauritius.
- (2) Any person entering goods shall show on all copies of his bill of entry the commission paid or payable to any person in or outside Mauritius, the name of the beneficiary and the place and mode of payment.

**28. Bill of Entry to be in Approved Form.**

- (1) All bills of entry shall be in accordance with the First Schedule and shall be made in such copies as may be required.
- (2) The verso of the original of Form 6 and 7 shall -
  - (a) be in the Form specified in the Fifth Schedule; and
  - (b) be signed by the importer or by a person appointed by him and approved by the Comptroller.

**29. Importation on behalf of Persons Claiming Exemption or Rebate.**

- (1) Where an importer imports any goods on behalf of another person who claims duty exemption or rebate, he shall -
  - (a) submit the bill of entry relating to the goods together with three copies of Form No. 30 of the First Schedule;
  - (b) return, within seven days after the clearance of the goods, the duplicate Form No. 30 handed over to him on clearance showing that the goods have been received by the person on whose behalf the goods were imported.
- (2) Where the duplicate Form No. 30 is not returned within the time specified in paragraph (1), the importer shall be liable to pay forthwith the amount of duty payable on the goods together with any penalty or fine which may be imposed.

**30. Amendment of Bills of Entry.**

- (1) Where there occurs any error in the particulars specified in a bill of entry, the importer shall make the necessary amendment on Form No. 10 of the First Schedule in such number of copies as the Comptroller may require.
- (2) Where, as a result of an amendment made under paragraph (1), the duty has been overpaid or underpaid by an amount of less than 25 rupees, no refund or claim as the case may be shall be made by the Comptroller.

**31. Passing of Bills of Entry.**

The passing of a Bill of entry shall be deemed not to be completed until such entry has been validated at Customs.

**32. Landing of Corpses.**

Packages containing corpses, human remains or the remains of cremated corpses may be landed and removed without entry or examination on production of a permit from the Permanent Secretary of the Ministry of Health.

**33. Articles for repair.**

- (1) Any article being part of an aircraft or ship or the equipment thereof may be landed for repair and ultimate reshipment on application being made to the Comptroller on Form No 7 of the First Schedule.
- (2) On reshipment a Shipping Sufferance Form in accordance with Form No 9 of the First Schedule shall be produced to the officer at the place of shipment.