

**34. Stacking of Cargo.**

- (1) Any cargo landed from a ship or aircraft shall be stacked according to their marks and in such manner as will satisfy the Comptroller that a complete check can readily be made of all packages.
- (2) Transshipment cargo or cargo marked for another port shall be stacked separate from any cargo for Mauritius.

**35. Abandoned Goods.**

- (1) Where an importer intends to abandon any goods he shall so inform the Comptroller in writing without delay and give full particulars of the goods in question, and the goods shall thereupon be deemed to be abandoned goods.
- (2) Any abandoned goods shall be destroyed or disposed of in the presence of an officer at the expense of the owner of the goods.
- (3) Any goods stored in a bonded warehouse and abandoned by the importer shall be removed by him and at his expense to the Customs Warehouse or such other place as the Comptroller may direct.

**36. Loading and Unloading at Places Other than Quays.**

The Comptroller may allow the loading and unloading of goods at places other than legal quays, on request being made in that behalf in writing and on the applicant undertaking to bear any expenses incurred for the attendance of officers at such places.

**37. Special landing.**

Where any cargo of a ship or aircraft is landed under special circumstances with the permission of the Comptroller into a warehouse other than a bonded warehouse or a Customs Warehouse and in the custody of the agents of the ship or aircraft, the importer of the said cargo shall be liable for any charge in respect thereof.

**38. Customs Warehouse Rent.**

- (1) Subject to paragraph (2) the rent chargeable in respect of any goods deposited in a Customs Warehouse shall, for every quarter of a ton or every quarter of a cubic metre or part thereof, be as follows -

	<i>Rs</i>	<i>cs</i>
(a) for each day during the first week	1.00	
(b) for each day during the second week	2.00	
(c) for each subsequent day or part thereof.	5.00	

- (2) No rent shall be chargeable on passengers' baggage removed within three clear days from the date of its receipt into the Customs Warehouse.

- (3) For the purpose of this regulation the ton of 1,000 kg shall be reckoned as equal to one cubic metre and the actual weight or measurement, whichever is the greater, shall be taken for calculating of the rent chargeable.

**39. Application for bonded warehouse.**

Every application to the Comptroller for the approval of any building, place or surface for use as a bonded warehouse shall be made in writing and shall give the following particulars -

- (1) the name and address of the applicant;
- (2) the situation and physical description of the proposed warehouse;
- (3) the description of the goods to be warehoused;
- (4) the dimensions of the proposed warehouse and the superficial area of storage space
- (5) the largest quantity and value of goods likely to be stored in the warehouse at any one time; and
- (6) such other information as the Comptroller may require.

**40. Appointment of bonded warehouse.**

- (1) Subject to paragraph (2), the Comptroller may, on the appointment of any bonded warehouse, impose such conditions as he thinks fit.
- (2) Except where the Comptroller otherwise allows, the doors of any bonded warehouse shall open on to a street or public through-fare.
- (3) The Comptroller may at any time limit the number of bonded warehouses.

**41. Construction of bonded warehouse.**

- (1) Every window of a bonded warehouse shall be secured by iron bars, at least 12mm in diameter or thickness, and not more than 10 cm apart, fixed deeply in the brick or stone work, and shall have shutters with strong hinges and a cross-bar.
- (2) Any window provided for ventilation shall be covered with wire netting or perforated metal sheet of which the apertures shall not exceed 6mm in diameter, and shall be riveted on the inside to the window frames.
- (3) Any window deemed by the Comptroller to be superfluous shall be solidly bricked up.
- (4) The entrances shall have strong doors solidly constructed to the satisfaction of the Comptroller and shall have proper devices for placing of customs locks.

- (5) Any vault shall be of stone or reinforced concrete and any ventilation holes shall not exceed 20 cm in diameter and shall be secured across the space by two iron bars at least 18mm in diameter deeply fixed in the stone work or concrete.

**42. Contiguity of Bonded Warehouse to Adjoining Premises.**

No bonded warehouse for the storage of wines and spirits shall be contiguous to or have communication, either through a private yard or otherwise, with the premises of a dealer, or retailer of wines or spirits.

**43. Premises Adjoining Bonded Warehouse.**

Any place adjoining a bonded warehouse shall be separated therefrom by a permanent partition of such materials as the Comptroller may direct.

**44. Locks.**

- (1) Unless the Comptroller otherwise authorises, every bonded warehouse shall have two sets of locks, one provided by the Customs and the other by the warehouse proprietor or occupier.
- (2) The keys of the customs lock shall be kept by the proper officer and the other shall be kept by the warehouse proprietor or occupier.

**45. Obligations of Bonded Warehouse Proprietor or Occupier.**

- (1) The proprietor or occupier of a bonded warehouse shall -
- (a) provide free of charge such accommodation and other reasonable facilities as the Comptroller considers necessary for the convenience of an officer in attendance at the warehouse and such transport as the Comptroller may require;
  - (b) be responsible for the duty on all goods entered in his bonded warehouse from the time of delivery of the goods for warehousing until payment of the duty thereon;
  - (c) keep such records as the Comptroller may direct showing goods received into and delivered from his warehouse;
  - (d) not later than the eighth day of each month forward to the Comptroller a return showing all goods received into or delivered from his warehouse during the preceding month and the balance of goods remaining therein.

- (2) The proprietor or occupier of a bonded warehouse shall -
- (a) in respect of every period of 12 months, carry out, not later than 3 months after the end of that period, a physical stocktaking of all goods in his bonded warehouse;
  - (b) submit to the Comptroller, not later than one month after the end of the month in which the stocktaking was carried out, a statement of that stock duly certified by a qualified auditor; and
  - (c) where the quantity of any goods in the statement of stock specified in subparagraph (b) is less than the quantity specified in the return under paragraph (1) (d) for the corresponding month, pay, without prejudice to any penalty that may be imposed for any offence under the Act, the amount of duties and taxes on the deficiency at the statement of stock is submitted.

**46. Duty Paid Goods not to Remain in Bonded Warehouse.**

- (1) No duty paid goods shall be allowed to remain in a bonded warehouse.
- (2) No duty free goods shall be stored in a bonded warehouse unless packed with goods liable to duty.

**47. No Examination in Absence of an Officer.**

It shall be unlawful to open any package or examine any goods in a bonded warehouse except with the authorisation of the Comptroller and in the presence of an officer.

**48. Only Approved Goods in Bonded Warehouse.**

- (1) Except with the authorisation of the Comptroller, the proprietor or occupier of a bonded warehouse shall not store goods of a dangerous nature in his warehouse where that warehouse has been approved for general merchandise.
- (2) Where a bonded warehouse has been approved for the storage of any particular goods, the proprietor or occupier of the warehouse shall not allow any other goods to be stored therein.

**49. Landing Account to be Taken before Removal to Bonded Warehouse.**

No goods entered to be warehoused shall be removed to a bonded warehouse until the necessary account has been taken by an officer.

**50. Delivery Warrant.**

- (1) No goods shall be delivered from a bonded warehouse until the warehouse proprietor or occupier is in possession of a warrant issued in accordance with Form No. 18 of the First Schedule.
- (2) The issue of a delivery warrant in accordance with paragraph (1) shall not in any way impose any liability upon Government in respect of the goods in a bonded warehouse.

**51. Ship's or Aircraft's Stores.**

- (1) Ship's or aircraft's stores delivered from a bonded warehouse shall be placed on board the ship or aircraft on the same day of delivery from the warehouse.
- (2) The Comptroller may require that a ship's or aircraft's stores -
  - (a) be sealed; or
  - (b) be accompanied by an officer direct to the ship or aircraft.

**52. Operations in bonded warehouse.**

Every application to the Comptroller for authorisation to carry on operations on any goods in a bonded warehouse under section 82 of the Act shall be made in accordance with Form No. 17 of the First Schedule.

**53. Repacking.**

- (1) The goods to which this regulation applies may be repacked in a bonded warehouse for home consumption, for exportation, or for aircraft's or ship's stores and into such packages as the Comptroller may allow.
- (2) Unless removed at once, the repacked goods shall be stored in the warehouse separate from the other packages.
- (3) This regulation shall apply to the following goods -
  - (a) spirits and wines in cask or drum;
  - (b) manufactured tobacco;
  - (c) cigars;
  - (d) cigarettes;
  - (e) any other goods in such quantity and in such manner as the Comptroller may consider reasonable.
- (4) Duty shall be paid at once on any balance of the original package not repacked.

**54. Reducing of Wines and Spirits.**

- (1) Wines or spirits may be reduced or blended in a bonded warehouse, and such reduced or blended wines or spirits shall be packed immediately into containers of such size as the Comptroller may authorise.
- (2) Duty shall be paid at once on any quantity not packed.

**55. Allowances for Natural Loss.**

- (1) The allowance on wines or spirits in casks or drums in a bonded warehouse, when entered for home consumption, shall not exceed the actual diminution of the original quantity warehoused or one per cent whichever is the less.
- (2) The allowances specified in paragraph (1) shall be calculated on the liquid quantity of wines or on the proof quantity of spirits, as the case may be, reckoned from the day on which the goods were first warehoused.

**56. Declaration of Dutiable Exports.**

- (1) Subject to paragraph (4) any person who intends exporting any goods liable to export duty shall make application in accordance with Form No. 23 of the First Schedule.
- (2) The goods specified in an application made under paragraph (1) shall, where necessary, be weighed by a sworn weigher.
- (3) In the case of sugar and such other goods as the Comptroller may specify, the Comptroller may allow the payment of duty after the clearance of the exporting aircraft or ship.
- (4) The Comptroller may exempt ship's or aircraft's stores from compliance with paragraph (1).

**57. Clearance of Exporting Ship or Aircraft.**

The Comptroller may refuse to issue a clearance to any aircraft or ship until

- (a) all port dues and other charges and penalties due by the owner or master and all duties payable in respect of any goods shipped thereon have been duly paid or their payment secured by such guarantee or deposit as the Comptroller may require;
- (b) the owner or master has complied with the requirements of any law in force regarding the departure of the aircraft or ship from Mauritius;
- (c) the provisions of section 95 of the Act have been complied with.