

58. Outward Manifest.

The outward manifest required to be delivered by the master of every aircraft or ship under section 95 of the Act shall be in accordance with Forms Nos. 2A and 4 of the First Schedule.

59. Clearance of Calling Aircraft or Ship.

Any calling aircraft or ship which is exempt from reporting inwards under regulation 25 shall not be required to clear outwards unless stores are shipped from a bonded warehouse.

60. Export Bill of Entry.

- (1) Any exporter shall pass an export bill of entry in accordance with Forms No. 8 or 9, as the case may be, of the First Schedule, in such copies as the Comptroller may require.
- (2) No permit for the delivery of goods for export shall be given before an export entry has been passed.

61. Export of Rum and other spirits.

- (1) The exporter of rum or other spirits shall give sufficient notice to the Comptroller of the time when the goods will be required for shipment, so that arrangements may be made for the attendance of a proper officer for the delivery of the goods.
- (2) Any rum or other spirit for exportation shall be placed on wharf or at the airport early on the day of shipment, but in any case not later than 15.30 hours in order that they may be at once examined by the proper officer prior to permission being granted for shipment.
- (3) Any rum or other spirit for exportation shall be accompanied from the warehouse to the wharf or airport by the relative export entry and the excise permit shall be produced to the proper officer.
- (4) After examination, the rum or spirits shall be accompanied to the exporting aircraft or ship, as the case may be, by the proper officer at the expense of the exporter, until the departure of the aircraft or ship.
- (5) Where any rum or other spirit received on a wharf or at the airport for shipment on any day cannot be shipped on that day, it shall be placed in a Customs Warehouse or in some other place specified by the Comptroller, and where the place is not a Customs Warehouse the goods may be watched outside by an officer at the expense of the exporter.

62. Aircraft's or Ship's Stores.

- (1) Subject to paragraph (2) the disclosure required to be made by the master and every member of the crew of a ship or aircraft under section 97 (3) of the Act shall be made in accordance with Form No. 24 or 24A of the First Schedule as the case may be.
- (2) No disclosure under paragraph (1) shall be required where an aircraft only remains in Mauritius for a period during which officers are on duty at the airport.

63. Allowance for the Master and Crew.

- (1) The master and every member of the crew may be allowed to retain for their own consumption on board an aircraft or ship whilst in Mauritius the following quantities of -

	<i>Quantity per day</i>
Tobacco in any form, or cigars or cigarettes	30 gms
Spirits	150 cc
Wine	300 cc
Ale or Beer	500 cc

- (2) The allowances specified in paragraph (1) shall only be granted in respect of stores already on board the aircraft or ship and as respect those members of the crew who are victualled on board and remain on board while the aircraft or ship is in port.
- (3) None of the goods specified in this regulation may be landed by the master or any member of the crew without payment of the appropriate duty.

64. Shipment of Stores from Bond and Free of Import Duty.

- (1) An application under section 100 of the Act shall be made in accordance with Form No. 19 of the First Schedule.
- (2) The bond required to be given under section 103 of the Act shall be in accordance with Form No. 27 of the First Schedule.
- (3) Shipping bills in accordance with Form No. 9 or 8 , as the case may be, of the First Schedule shall be passed in such copies as the Comptroller may require for any stores allowed to be shipped.

65. Restriction as to quantity.

For the purpose of section 102 of the Act -

- (a) tobacco, wines and spirits may be shipped as stores in such quantities as will bring the quantity on board up to the maximum authorised under regulation 66 for the voyage about to be undertaken;

- (b) the Comptroller may impose any limitation on the quantity of other goods delivered as stores from a bonded warehouse where he has reason to believe that the goods are being exported as merchandise under the guise of ship's or aircraft's stores.

66. Quantity of Tobacco, wines and spirits allowed.

- (1) The maximum quantity of tobacco, wine and spirit which may be allowed as ship's or aircraft's stores shall be calculated on the following basis -
 - (a) 250 gms tobacco including cigars and cigarettes per person per week;
 - (b) 1 Litre of spirit of all kinds per person per week;
 - (c) 1 Litre of wine per person per week.
- (2) Sugar or any goods produced in Mauritius may be shipped as aircraft's or ship's stores in such quantities as the Comptroller may determine.

67. Drawback on Goods Exported after Manufacture.

For the purpose of section 106(1) of the Act -

- (a) no drawback shall be paid in respect of imported materials used in the manufacture of exported products unless the claim is made on Form No. 32;
- (b) no claim for drawback shall be considered unless the exporter has, prior to the exportation of the goods, made arrangements with the Comptroller to determine the proportion of raw materials entering the export products;
- (c) the Comptroller may require the exporter to produce the certification of the Mauritius Standards Bureau or any other recognised institution as to the contents of imported raw materials in the export products.

68. Drawback on Goods Exported in the Same State.

For the purpose of section 106(2) of the Act -

- (a) any person making a claim for drawback shall do so in writing and shall produce in addition to the export bill of entry, a copy of the import bill of entry and the invoice relating to such goods;
- (b) no claim for drawback shall be made except -
 - (i) within six months from the time of import;
 - (ii) where the F.O.B. value at the time of export is greater than the C.I.F. value at the time of import.

69. Claim for Drawback.

- (1) Every claim for drawback on any goods exported shall -
 - (a) be made by the exporter within three months from the date of entry for export of the goods;
 - (b) show clearly how the amount of drawback claimed has been arrived at; and
 - (c) be accompanied by a copy of the export bill of entry.
- (2) No payment for drawback on any goods shall be made unless such goods have been cleared for export by the proper officer.
- (3) No claim for drawback which amounts to less than Rs 100 shall be considered.
- (4) Notwithstanding paragraph (3), several claims for drawback, although each one of them does not exceed Rs 100, may be considered by the Comptroller provided that the aggregate amount of such claim at any one time is not less than Rs 1,000.

70. Export Bill for Goods under Drawback.

All entries for goods exported under drawback shall bear the words "Exported under Drawback" under the description of the goods.

71. Post Office Drawback.

Any goods to be exported under drawback through the Post Office shall be produced to the proper officer for examination and shall be packed and posted under his supervision.

72. Drawback at Standard Rates.

Notwithstanding regulation 67, payment for drawback may be made in respect of the goods specified in the Second Schedule.

73. Transshipment.

- (1) The entries for the transshipment of goods in accordance with section 110 of the Act shall be made on Form No. 7 or 9 of the First Schedule as the case may be.
- (2) Where goods for transshipment have to leave the customs area prior to transshipment they shall be warehoused as the Comptroller may direct.

74. Coasting Trade.

- (1) On the arrival or before the departure of every coasting aircraft or ship from or to one of the dependencies of Mauritius, the master shall declare on Form No. 22 of the First Schedule all the cargo carried in the aircraft or ship, and shall furnish such copies of the Form as may be required by the Comptroller.
- (2) In the case of a departing coasting aircraft or ship, subject to all the requirements of the law having been complied with, one copy of the Form shall be issued by the Comptroller as the clearance for the intended voyage.

75. Coasting Trade Round the Island of Mauritius.

Regulation 74 shall not apply to a coasting vessel engaged solely in trade round the coast of Mauritius, but the master of such vessel shall, when required by any officer, declare to such officer the quantity and description of all goods on board his vessel giving full particulars of the place and date of loading and discharge.

76. Samples.

- (1) Samples of goods under Customs Control may be taken in small quantities by the importer without entry on an application in writing being made to the Comptroller.
- (2) Any application made under paragraph (1) shall specify the name and date of the report of the importing aircraft or ship, the date of warehousing where applicable, and the marks and numbers of the packages from which the samples are required, and shall contain an undertaking to pay the duty on the samples when perfect entries are passed for the goods.

77. Samples for Official Purposes.

- (1) Where samples are taken by an officer for any purpose connected with the Act or these regulations, such samples shall, as far as possible, be returned to the importer if claimed within one week after the date of the passing of the perfect entry for the goods.
- (2) Any samples not claimed in accordance with paragraph (1) shall be disposed of in such manner as the Comptroller may deem fit.

78. Goods Landed by Mauritius Port Authority.

The Comptroller may require the Mauritius Port Authority to account for all goods landed by it or on its behalf.

79. Obligation of Passengers.

Any passenger on arrival shall be liable to declare to the proper officer all goods he has in his baggage, and to open, unpack and repack any packages as may be required for examination by Customs.

80. Passengers Arriving By Air.

- (1) Every passenger arriving at the airport may leave the airport through a green or red channel as may be provided.
- (2) Any passenger who enters the green channel shall be deemed to have declared that he has no restricted or prohibited goods or any goods liable to duty in his possession.
- (3) Any passenger to whom paragraph (2) applies and who is found to be in possession of any such goods as is specified in that paragraph shall commit an offence and the goods shall be liable to seizure.
- (4) For the purpose of this regulation -
 - (a) " **green channel** " means a channel reserved by the Comptroller at the airport for use by incoming passengers who have no prohibited or restricted goods or goods liable to duty or tax;
 - (b) " **red channel** " means a channel reserved by the Comptroller at the airport for use by incoming passengers who have prohibited or restricted goods, or goods liable to duty or tax.

81. Passengers Arriving by Sea.

- (1) Passengers and their luggage from a ship shall land at such place as the Comptroller may designate.
- (2) No baggage or other goods landed by or on behalf of any passenger shall be removed from the place designated under paragraph (1) until any duty chargeable has been paid and the baggage or goods have been cleared by the proper officer of Customs.

82. Entry for Merchandise, Newspapers and Magazines.

- (1) No entry shall be required for -
 - (a) *bona fide* passengers' baggage;
 - (b) parcels or packets and *bona fide* trade samples, not being merchandise for sale, received by post.
- (2) Merchandise intended for sale and arriving or leaving by ship or aircraft in a passenger's baggage shall be specifically declared as cargo on the appropriate bill of entry.
- (3) Such merchandise shall not be cleared unless an import permit has been obtained from the Ministry of Trade and Shipping.
- (4) Notwithstanding paragraphs (2) and (3), newspapers and magazines intended for sale and imported by air may be entered in such manner as may be specified by the Comptroller.