

83. Part Clearance of Baggage.

A passenger may be allowed to pay duty on a portion only of the dutiable goods in his baggage, provided that any goods not cleared shall be left in the Customs Warehouse where they shall be liable, apart from any duty payable, to prescribed rent if they are not removed within three days.

84. Unaccompanied Baggage.

Baggage arriving in Mauritius unaccompanied by the passenger, and not manifested, but covered by his declaration of the contents of the packages may, for the purpose of examination, be dealt with in the same manner as baggage accompanying a passenger.

85. Entrance and Exit for Vehicles in Customs Area.

Unless otherwise authorised by an officer, all vehicles and pedestrians entering or leaving the Customs Area shall comply with such instructions as the Comptroller may give by notice displayed on a notice board at the gate of the Customs Area.

86. No Parking in Customs Area.

- (1) No vehicle shall ply for hire within the Customs Area.
- (2) After taking up or setting down passengers or loading or unloading goods, as the case may be, every vehicle shall immediately proceed outside the Customs Area.
- (3) No vehicle shall be parked in the Customs Area.

87. Removal of Goods.

Any goods removed from Customs Area shall be accompanied by such documents as may be required by the Comptroller and such documents shall be handed over to the officer at the exit gate.

88. Goods on Quay at Owner's Risk.

- (1) No liability shall be incurred by the Customs for any loss of or damage to any goods left on any quay.
- (2) Goods landed by sufferance or brought to the quay for shipment by sufferance may be watched by an officer outside the normal working days and hours at the expense of the owner of the goods.

89. Fire or Naked Lights Prohibited.

- (1) No fire or naked light shall be lit on any quay or any covered place occupied by goods under customs control.
- (2) No person shall smoke in any shed or covered place occupied by goods under customs control.

90. Duty Free Shops.

- (1) Any goods intended for sale at a duty free shop shall be entered for export and shall be accompanied by the relevant warehousing import and export entries.
- (2) Every operator of a duty free shop shall -
 - (a) comply with all the laws relating to his trade;
 - (b) subscribe such bond as the Comptroller may consider sufficient to cover all his transactions from the time the goods are imported or removed from bond until they are sold for export or accounted for;
 - (c) keep at the duty free shop a stock book and such other books or document in such manner as the Comptroller may approve;
 - (d) record in his stock book all receipts at the time the goods are received in the duty free shop and all deliveries therefrom not later than the day following the delivery;
 - (e) receive goods into his duty free shop only in presence of an officer and on the production of the relative documents held by him;
 - (f) (i) in the case of a duty free shop at the port or airport, sell goods to incoming or outgoing passengers only and on payment for the goods -
 - (A) in Mauritian currency; and
 - (B) any foreign currency deemed appropriate by him,acceptable to the operator;
 - (ii) in the case of a duty free shop situated elsewhere, sell goods to visitors and travellers only and on payment for the goods -
 - (A) in Mauritian currency; and
 - (B) any foreign currency deemed appropriate by him,acceptable to the operator
- (g) place all goods sold by him in a distinctive bag or other packing before handing them over to the passenger;

(h) indicate the selling price of all goods at his duty free shop; in Mauritian currency and in any foreign currency deemed appropriate by him

(i) display at his counter a sign-board marked as follows -

Goods sold at this counter are intended only for personal use and consumption.

Failure to produce any goods purchased, on demand by any officer, may render the purchaser liable to prosecution.

(i) keep a special book in which he shall record serially all printed books of sale receipts in his possession whether used or unused, and use the sale receipt books consecutively.

(3) A receipt with such copies and in such form as may be approved by the Comptroller shall be delivered to every passenger purchasing goods at a duty free shop.

(4)

(a) Every operator shall not later than one month after the end of every month, submit to the Comptroller, in respect of that month, a return in a form approved by the Comptroller specifying the receipts and deliveries of each type of goods and the balance remaining on the last day of the month.

(b) Every operator who sell goods at duty free shop situated at a place other than the port or airport shall, in addition to submitting the return specified in subparagraph (a), pay to the Comptroller, at the time the return is submitted, the amount of the duties and taxes payable in accordance with paragraph 12(a) for that month.

(5) The operator 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 duty free shop;

(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 (4)(a) for the corresponding month, pay the amount of duties and taxes on the deficiency at the time the statement of stock is submitted.

(6) (a) The Comptroller may -

(i) require any goods in a duty free shop to bear a mark approved by him;

(ii) at any time, cause a physical stocktaking of the goods in a duty free shop to be carried out by the operator at the operator's expense or otherwise.

- (b) Where a stocktaking under subparagraph (a)(ii) shows a deficiency, the operator shall at once pay the duties and taxes in respect of that deficiency.
- (7) No person shall, without lawful authority or reasonable excuse, have in his possession any goods bearing a mark approved by the Comptroller under paragraph (6).
- (8) No trader shall indicate that his premises is a duty free shop unless the premises have been approved as such by the Minister.
- (9) Where the premises of a trader have been approved as a duty free shop, the trader shall display in a conspicuous place at the duty free shop a logogram in the form approved by the Comptroller.
- (10) Where an operator sells goods at a duty free shop at the port or airport, he shall sell the goods free of duties and taxes.
- (11) Where an operator sells goods to a visitor or traveller in accordance with paragraph (2)(f)(ii), he shall, subject to paragraph (12), sell the goods free of duties and taxes provided that the goods are transferred to the port or airport to be placed under the custody of an approved person for delivery, under customs control, to the visitor or traveller at the time of his departure.
- (12) Where the goods are delivered to a visitor otherwise than in the manner specified in paragraph (11) -
- (a) the visitor shall, at the time the goods are purchased, pay to the operator the value of the goods together with the duties and taxes payable on the goods;
 - (b) the visitor, at the time of his departure and on presentation to the proper officer, of the goods, his passport or other travel documents and the receipt showing the amount paid, may claim a refund of any duties and taxes paid on those goods; and
 - (c) the approved person acting on behalf of the Comptroller shall, subject to paragraph (13), refund to the visitor any duties and taxes paid on the goods after deducting therefrom the administrative charges specified in the Sixth Schedule.
- (13) No refund of duties and taxes shall be made by the approved person where the amount otherwise refundable before deduction of administrative charges is less than 200 rupees in the aggregate in respect of purchases made in one duty free shop.
- (14) Where goods transferred in the manner specified in paragraph (11) have remained unclaimed by the visitor or traveller for a period exceeding 8 days from the date of his departure, the approved person shall hand over those goods to the proper officer.

(15) In this regulation -

" **approved person** " for the purposes of paragraphs (11), (12), (13) and (14) means the person approved by the Minister;
" operator " means a person operating a duty free shop;
" qualified auditor " has the same meaning as in the Companies Act 1984;

" **traveller** " means a person holding -

- (a) a Mauritian passport;
- (b) a valid ticket for travel by air or sea to a foreign port or airport.

" **visitor** " means a person holding -

- (a) a foreign passport; and
- (b) a valid ticket for travel by air or sea to a foreign port or airport.

91. Issue of Certificates of Landing etc.

Certificates relating to goods which are or have been under customs control may be given by the Comptroller at his discretion to any interested person on payment of the stamp duties prescribed in any enactment and of such fees as the Comptroller may impose for any extra work involved.

92. Forms to be Endorsed by Mauritius Chamber of Commerce and Industry.

- (1) Subject to paragraph (2) every form required under these regulations to be submitted to the Comptroller shall be endorsed by the Mauritius Chamber of Commerce and Industry.
- (2) Paragraph (1) shall not apply to Forms Nos. 2A, 18, 26, 27 and 29.
- (3) Forms Nos. 6, 7, 8, 9, 10 and 11 shall be serially numbered by the Mauritius Chamber of Commerce and Industry
- (4) Forms Nos 6, 7, 8, 9, 10 and 11 shall be
 - (a) printed on paper 21 cms x 29.7 cms (A 4) format and in such colour as the Comptroller may direct;
 - (b) filled in accordance with such instructions as the Comptroller may give.

93. Form of Security.

The security to Customs which may be required under these regulations shall be in accordance with Form No. 29 of the First Schedule.

94. Penalty.

- (1) Any person who contravenes any of these regulations shall commit an offence.
- (2) Any person who commits an offence for which no specific penalty is provided shall, on conviction, be liable to a fine not exceeding 100,000 rupees.
- (3) The court, before which a person is convicted of an offence under paragraph (2), may, in addition to any penalty imposed, order the forfeiture of any goods which are the subject matter of the offence.

95. The Customs Regulations 1947 are repealed.

Made by the Minister on 14 February 1989.
