

# ORGANISATION MONDIALE DU COMMERCE

G/VAL/N/1/MUS/1  
27 septembre 2001

(01-4580)

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Comité de l'évaluation en douane

Original: anglais

## NOTIFICATION AU TITRE DE L'ARTICLE 22 DE L'ACCORD SUR LA MISE EN ŒUVRE DE L'ARTICLE VII DE L'ACCORD GENERAL SUR LES TARIFS DOUANIERS ET LE COMMERCE

MAURICE

La Mission permanente de Maurice a fait parvenir au Secrétariat la communication ci-après, datée du 10 septembre 2001.

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Conformément à la Décision du Comité de l'évaluation en douane du 12 mai 1995 et à l'article 22:1 de l'Accord sur la mise en œuvre de l'article VII du GATT de 1994, j'ai l'honneur de notifier la législation de la République de Maurice sur l'évaluation en douane, appliquée depuis le 1<sup>er</sup> janvier 2000. Vous trouverez ci-joint<sup>1</sup>:

- a) la Loi douanière de 1988, telle qu'elle a été modifiée; et
- b) la Réglementation douanière de 1989, telle qu'elle a été modifiée.

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<sup>1</sup> En anglais seulement.



## **The Customs Act 1988**

*(For Departmental use only)*

## **PART I - INTRODUCTION**

- |    |             |    |                |
|----|-------------|----|----------------|
| 1. | Short title | 2. | Interpretation |
|----|-------------|----|----------------|

## **PART II - ADMINISTRATION**

- |    |                         |    |                         |
|----|-------------------------|----|-------------------------|
| 3. | Comptroller             | 4. | Oaths                   |
| 5. | Power to hold enquiries | 6. | Working Days and Hours. |
| 7. | Overtime Charges        |    |                         |

## **PART III - COLLECTION AND MANAGEMENT OF DUTY, EXCISE DUTY AND TAXES**

### *Sub-part I - Computation, Payment and Recovery of Duty and Taxes*

- |     |   |     |  |
|-----|---|-----|--|
| 8.  | Payment of Duty and Taxes               | 9.  | Duty Rate  |
| 10. | Weights and Measures                    | 11. | Tare Allowance   |
| 12. | Derelict Goods Dutiable                 | 13. | Payment of Duty, Excise Duty and Taxes on Manifested Goods |
| 14. | Recovery of duty, Excise Duty and Taxes | 15. | Payment under Protest                                      |

### *Sub-Part II - Valuation and Invoices*

- |      |  |      |   |
|------|--|------|---|
| 16.  | Delivery of documents with entry       | 17.  | Powers of the Comptroller over Documents. |
| 18.  | Mode of Ascertaining Ad-Valorem Duties | 19.  | Under or Over valuation of Goods.         |
| 18A. | Transaction value of goods             | 19A. | Confidentiality                           |
| 18B. | Transaction value of identical goods   |      |   |
| 18C. | Transaction value of similar goods     |      |   |
| 18D. | Deductive method of valuation          |      |   |
| 18E. | Computed method of valuation           |      |   |
| 18F. | Fall back method of valuation          |      |   |
| 20.  | Customs Advisory Committee.            |      |   |

### *Sub-Part III - Temporary Admission, Duty-Free Shops and Refunds*

- |     |   |     |         |
|-----|---|-----|---------|
| 21. | Conditions for Temporary Admission of Goods |     |         |
| 22. | Goods for Sale in Duty-Free Shops           | 23. | Refunds |
| 24. | Erroneous Refund, Remission or Reduction    |     |         |

## **PART IV - CONTROL, EXAMINATION, ENTRIES AND SECURITIES**

- |      |                                    |     |                                |
|------|------------------------------------|-----|--------------------------------|
| 25.  | Customs Control of Goods           | 26. | Minimum Size of Ships          |
| 27.  | Rights of Examination and Cost     | 28. | No Customs Liability           |
| 29.  | Goods Imported or Exported by Post | 30. | Entries for Import             |
| 31.  | Form prescribed for Export         | 32. | Passengers' and Crew's Luggage |
| 33.  | Holder of a Draft                  | 34. | Particulars of Bill of Entry.  |
| 35.  | Making of Entries                  | 36. | Passing of Entries             |
| 37.  | Provisional Entry                  | 38. | Perfect Entry                  |
| 39.  | Power to require Security          | 40. | Production of security         |
| 41.  | Fresh Security                     | 42. | General Bonds                  |
| 43.  | Cancellation of Security           |     |                                |
| 43A. | Record                             |     |                                |

**PART V - REPORT OF AIRCRAFT AND SHIPS AND IMPORT OF GOODS*****Sub-Part I - Boarding of Aircraft and ships***

- |  |  |
|--|--|
| 44. Ships to Enter Ports                             | 45. Ship to Bring to on Being Signalled    |
| 46. Ship or Aircraft to Bring to at Boarding Station |  |
| 47. Unauthorised Boarding                            | 48. Declaration by Owner of Pleasure Boats |

***Sub-Part II - Report of Cargo***

- |                                       |                              |
|---------------------------------------|------------------------------|
| 49. Cargo Report                      | 50. Manifest for Other Ports |
| 51. Master of Wrecked Ships to Report | 52. Tonnage of Ships         |
| 53. Master's Name on Ship's Register  |                              |

***Sub-Part III - Landing, Entry and Examination of Goods***

- |   |   |
|---|---|
| 54. Landing of Goods                      | 55. Loading and Unloading of Goods          |
| 56. Accommodation on Ports and Airports   | 57. Return by the Mauritius Ports Authority |
| 58. Return for Landing Aircraft           |   |
| 59. Removal of Goods landed from Aircraft |   |
| 60. Repacking of Goods                    | 61. Disposal of goods                       |

**PART VI - PROHIBITED GOODS**

- |  |                        |
|--|------------------------|
| 62. Prohibition of Certain Imports and Exports   | 63. Prohibited Goods   |
| 64. Export Subject to Restriction                |                        |
| 65. Prohibited Imports Consigned to Other Places | 66. Restricted Imports |

**PART VII - BONDED WAREHOUSES**

- |   |   |
|---|---|
| 67. Appointment of Warehouses by Comptroller  | 69. Goods to be Cleared on Revocation       |
| 68. Appointment of Central Bonded Warehouse   | 71. Account of Goods to be warehoused       |
| 70. Bond by Proprietor or Occupier            | 73. Opening Warehouse                       |
| 72. Duty of proprietor or Occupier            | 75. Export of Goods from Warehouse          |
| 74. Entry of Warehoused Goods                 | 77. Failure to Clear Warehoused Goods       |
| 76. Clearing of Warehoused Goods              | 79. Comptroller to Have Access to Warehouse |
| 78. Rewarehousing                             | 81. Revaluation                             |
| 80. Re-examination of Goods                   | 84. Constructive Warehousing                |
| 82. Goods may be Sorted and Repacked          |   |
| 83. Goods Not Worth the Duty May be Destroyed |   |

**PART VIII - CUSTOMS WAREHOUSES**

- |                                      |                                       |
|--------------------------------------|---------------------------------------|
| 85. Appointment of Customs Warehouse | 86. Goods lodged in Customs Warehouse |
| 87. Rent to be Charged               | 88. Combustible or Inflammable Goods  |
| 89. Control of Customs Warehouse     | 90. Compensation                      |

**PART IX - EXPORT OF GOODS AND CLEARANCE OF AIRCRAFT AND SHIPS**

- |  |                                       |
|--|---------------------------------------|
| 91. Landing Place of Goods for Export  | 92. Conditions of Export              |
| 93. Short-Shipped Goods                | 94. Clearance Certificate             |
| 95. Requisites for obtaining Clearance | 96. Missing Goods to be Accounted For |

**PART X - SHIP'S STORES**

- |                            |   |
|----------------------------|---|
| 97. Stores subject to Seal | 98. Use of Ship's Stores                |
| 99. Surplus Stores         | 100. Shipment of stores                 |
| 101. Duty on Stores        | 102. Amount of Stores may be Restricted |
| 103. Bond to be given      | 104. Stores Under Seal                  |

105. Penalty for Breaking the Seal

## **PART XI - DRAWBACK**

106. Drawback Allowed on Re-Export  
108. When no Drawback Allowed

107. Application by Actual Exporters  
109. Standard Drawback Rates

## **PART XII - GOODS FOR TRANSHIPMENT**

110. Transhipment

## **PART XIII - COASTING TRADE**

111. Coasting Aircraft or Ship

112. Foreign Aircraft or Ships in Coasting Trade

113. Officers May Board

114. Goods Entered Outwards Without Landing

115. Bond for Stores

116. Goods to be Carried Coastwise

## **PART XIV - AGENTS AND BROKERS**

117. Authorised persons

118. Execution of Bond

119. Requisites for Agents and Brokers

120. Appointment and Revocation of Clerk

121. No Entry of Goods by Unauthorised Persons

122. Authority May be Required

123. Liability of Agents and Brokers

124. Liability of Owner for Acts of Agent or his Own Employee

## **PART V - POWERS OF OFFICERS**

### ***Sub-Part I - General***

125. Power of Comptroller to Enforce Customs Laws

126. Power of Officers to Enforce Laws Relating to Customs

127. Power to Examine All Goods

127A. Production of Books and Records

128. Power to Board and Search Aircraft or Ship

129. Patrol of Coasts

130. Boats to be Moored in any Place.

131. Power to Question

132. Detention and search of Suspected Persons.

133. Power to Stop Vehicles Within Customs Area.

134. Power to Stop Vehicles Outside Customs Area.

135. Search warrant

136. Power to take Assistance

137. Arrest of Persons

138. Impounding of Documents

139. Further proof of Proper Entry

140. Translation of Foreign Documents

141. Customs Samples

142. Officers may Board Ships Hovering on Coast

### ***Sub-Part II - Legal Proceedings***

143. Notice of Seizure to be Given

144. Seized Goods to be Sold By Public Auction or Public Tender

145. Value of Goods Seized

146. Security may be Given for Goods Seized

147. Burden of Proof

148. Proceedings How Instituted

149. Security to Abide by Decree of Court

### ***Sub-Part III - Protection To Officers***

150. Reasonable Cause for Seizure - A Bar to Action

## **PART XVI - PENAL PROVISIONS**

**Sub-Part I - Seizures and Forfeitures**

- |                                    |                                    |
|------------------------------------|------------------------------------|
| 151. Seizure of Goods              | 152. Seizure of Modes of Transport |
| 153. Seizure of Goods and Packages |                                    |

**Sub-Part II - Various Offences and Penalties**

- |  |  |
|--|--|
| 154. Penalties applying to Owner of Aircraft or Ship   |  |
| 155. Collusion   | 156. Smuggling and Other Prohibited Activities |
| 157. Shooting Offences                                 | 158. Customs Offences                          |
| 158A. Admissibility of Documents produced by Computers |  |
| 159. Joint and Several Liability to Penalties          |  |
| 160. Other Penalties                                   | 161. Jurisdiction                              |

**PART XVII - SETTLEMENT OF CASES BY THE COMPTROLLER**

162. Compounding of Cases by Comptroller

**PART XVIII - POWERS OF MINISTER**

- |                  |                         |
|------------------|-------------------------|
| 163. Regulations | 164. General Directions |
|------------------|-------------------------|

**PART XIX - MISCELLANEOUS**

- |   |                   |
|---|-------------------|
| 165. Commissioned Aircraft or Ships                     | 166. Rewards      |
| 167. Application of Penalties                           |                   |
| 168. Repeal, Savings, Transitional and Other Provisions |                   |
| 169. Consequential Amendments                           | 170. Commencement |

# THE CUSTOMS ACT 1988

Act No. 47 of 1988

*I assent,*

V.RINGADOO  
Governor-General

29 December 1988

## An Act

To make provision relating to the administration of Customs  
and the collection of duty, excise duty and other taxes

ENACTED by the Parliament of Mauritius, as follows-

### PART I

#### INTRODUCTION

1. Short title.

This Act may be cited as the Customs Act 1988.

2. Interpretation

In this act and in any other Act relating to Customs, unless the context otherwise requires-

"**abandoned goods**" means goods which are not claimed or removed from customs control within the delay specified in section 61;

"**agent**"

(a) means a clearing and forwarding agent licensed under the Licenses Act and appointed under this Act;

(b) in relation to the master or owner of an aircraft or ship, includes any person who notifies the Comptroller in writing that he is entitled to act as the agent and who, or on whose behalf any person authorised by him, signs any document required or permitted by customs laws to be signed by an agent;

"**aircraft**" includes balloon, helicopters, kite, glider, airship, flying machines and any other means of aerial locomotion;

"**airport**" means an airport as may be prescribed;

"**approved place of loading**" and "**approved place of unloading**" means any place approved by the Comptroller to be a place where goods may be loaded or unloaded, as the case may be;