



MAURITIUS



CUSTOMS REGULATIONS AND INFORMATION FOR IMPORTS

HOUSEHOLD GOODS AND PERSONAL EFFECTS

Documents Required

- Passports of all family members traveling (returning citizens must present Passports for each family member)
- Original Bill of Lading (OBL) / Telex Release / Express Release // Air Waybill (AWB) (2 copies of each applicable document)
- Passport Memo (returning citizens)
- Customs Declaration / Bill of Entry (BOE) (returning citizens, foreigners)
- Packing List
- Inventory with values (Diplomats)
- Alcohol Declaration (returning citizens, foreigners)
- Letter of Exemption (2 copies) issued by the Ministry of Foreign Affairs, obtained by the local Embassy (returning citizens, Diplomats, foreigners)
- Original Occupational Permit / Residence Permit (A4 paper size) (foreigners)
- Copy of Diplomatic Passport (Diplomats)
- Diplomatic Clearance Certificate (Diplomats)
- Diplomatic identification showing last entry date (Diplomats)

Specific Information

- A returning citizen of Mauritius is any Mauritian whether or not born in Mauritius who is coming back to settle permanently in Mauritius and is the holder of a valid Mauritian Passport.
- Returning citizens must be in Mauritius at least 2 weeks prior to the arrival of the shipment as well as at the time of Customs clearance.
- Returning citizens may apply for a Passport Memo upon arrival in Mauritius at the Passport and Immigration Office, which takes approximately 7 days to obtain. If applicable, a Mauritian and foreign Passport is required to apply for the document.
- The shipper should obtain an Occupational Permit / Residence Permit prior to shipment arrival to avoid storage and demurrage charges; if the permit is not available, a Bank Guarantee must be applied (takes at least 2 weeks) or a Cash Deposit can be made to clear the goods (foreigners).
- Shippers must be present prior to arrival of the shipment as well as at Customs clearance.
- Diplomats may import household goods duty-free upon submission of a detailed Inventory and a Diplomatic Clearance Certificate, completed and signed by relevant Embassy / Consulate Mauritius.
- The Letter of Exemption is required for Customs clearance.
- All air shipments consisting of household goods are subject to an extensive Customs inspection prior to delivery to a shipper's residence, except diplomatic shipments (the shipper is requested to assist at the verification according to the Customs appointment).
- All sea freight shipments consisting of household goods entering Mauritius are subject to Customs inspections prior to delivery to a shipper's residence, except diplomatic shipments (the shipper is requested to assist at the verification according to the Customs appointment).
- Sea freight shipments take approximately 4-5 business days and air freight shipments approximately 1-2 business days from the arrival date until they are cleared and available for delivery if all documents are in order.

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- The Customs Declaration, or BOE, is submitted electronically through Trade Net and validated by Customs. A message is sent back to the declarant and the validated BOE is printed, trade documents attached, Customs charges paid and submitted to Customs (reception desk). A chit is issued to the depositor and a status assigned to the BOE, which is then sent to the Compliance Section where the compliance officer may do one of the following:
 - Release the goods
 - Require clarifications about documents submitted
 - Send the declaration for verification
- Customs may at any time (after checking the documents and/or after verification) require the importer to pay additional Customs charges and/or penalties if Customs offenses are detected. Severe offenses may lead to seizure of the goods.
- It is recommended that a shipper provide a detailed list of all goods imported on the packing list or inventory, otherwise a provisional entry must be submitted in order to list all items imported, which can be time consuming.
- Personal and household effects are not liable to any duty or tax when cleared by persons eligible to an exemption; three categories of persons are eligible to this exemption are as follows:
 - On first arrival satisfies the Director - General (DG) that he/she is taking up permanent residence in Mauritius. A passenger who is not a citizen of Mauritius will be required to obtain a Residence Permit issued by the competent authority.
 - Is a citizen of Mauritius and is returning to take up permanent residence in Mauritius after residence abroad, for a period of at least 1 year.
 - Is not a citizen of Mauritius and is coming to work in Mauritius (an Occupation / Work Permit issued by the competent authority is required).
- Persons eligible to tax and duty exemptions will be entitled to the exemption on household and personal effects including: furniture, pictures, bedding, linens, cutlery, crockery, silver and plated wares, kitchen wares, sewing machines, radios, televisions (2), musical instruments, a refrigerator, cooking stove, heaters, perambulators, bicycles, ladders, garden furniture, exerciser or any fitness equipment, indoor / outdoor games, water sports equipment, camping tents, etc. for domestic use.
- The conditions for eligibility on household goods and personal effects are as follows:
 - The items were purchased abroad and are not intended for sale or transfer.
 - The items should be imported within 6 months of the shipper's first arrival.
 - The items do not accompany the shipper, but the shipper has declared them to the DG (by way of letter) their intended importation giving full details of the items to be imported. (If a shipper has a second consignment, the same should be notified to Customs within 6 months).
- The shipper should provide a detailed list of all goods imported. Otherwise, a provisional entry must be submitted in order to list all the items imported.
- If a person is granted an exemption on personal and household effects meeting the conditions for eligibility, the shipper must comply with the following:
 - For a period of 2 years, submit to the DG, not later than 1 month immediately following a period of 12 months from the date of importation of the effects and provide an address, phone number and other documents such as utility bills to prove residency in Mauritius and be a permanent resident of Mauritius (residing in Mauritius for the majority of the time during a year).
 - Pay the full amount of the Customs duty and VAT representing the exemption granted, plus a penalty of 10 percent if selling, pledging, or otherwise disposing of the effects within 4 years of the date of their importation or failing to prove of the exemption requirements.
 - If a person dies within a period of 4 years of the date of the importation of the personal and household effects, no Customs duty and VAT representing the exemption granted shall be payable on those effects, provided the effects are not sold, pledged or disposed of within that period.

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MOTOR VEHICLES

Documents Required

- Passport (only a copy is required for diplomatic shipments)
- Original vehicle documents
- OBL
- Authorization from the Ministry of Public Infrastructure and Land transport and Ministry of Industry and Commerce
- Letter of Employment (returning citizens)
- Copy of Identity Card (returning citizens)
- Original Registration Certificate (returning citizens)
- Passport Memo from the Passport and Immigration Office in Mauritius (returning citizens)
- Letter of Application for Import Permit addressed to the Ministry of Industry and Commerce (returning citizens)
- Import Permit from the Ministry of Industry and Commerce
- Marriage Certificate, if applicable (returning citizens)
- Declaration Form claiming duty concession available from agent (returning citizens)
- Police Clearance Certificate (returning citizens)
- Roadworthiness Certificate (returning citizens)
- Salary receipts for a period of at least 5 years or income tax returns / P60 (returning citizens)
- Certificate of Registration of a company and income tax returns / professional affiliations (self-employed returning citizens)
- Any other documents proving employment abroad (returning residents)
- Original Occupation Permit / Work Permit / Resident Permit (foreigners)
- Original Purchase Invoice (foreigners)
- Diplomatic Exemption (2 copies) issued by the Ministry of Foreign Affairs, obtained by the local Embassy (Diplomats)

Specific Information

- No duties and taxes are applicable for diplomatic importation.
- The Application for Import Permit from the Ministry of Industry and Commerce is required for diplomatic shipments.
- Customs clearance takes approximately 2 weeks for diplomatic shipments.
- The Letter of Exemption from the Ministry of Foreign affairs should be obtained from the local Embassy for Customs clearance; a copy of the OBL and Passport must be sent prior to arrival of the shipment in order to apply for the Diplomatic Exemption.
- Foreigners importing a second-hand vehicle must apply for an Import Permit prior to arrival of the vehicle.
- There is no exemption for foreigners importing new or used motor vehicles and motorcycles, and full duties and taxes must be paid.
- The Authorization from the Ministry of Public Infrastructure and Land transport and Ministry of Industry and Commerce must be obtained prior to the importation of any motor vehicles.
- The shipper must be present for Customs clearance (foreigners).
- For foreigners importing a second hand vehicle:
 - The shipper must apply for the Import Permit before the arrival of the vehicle.
 - The OBL must be submitted to the Ministry.
 - The client will be able to use the vehicle from the date it is cleared from Customs until the expiration date identified on the Occupational / Work Permit.
 - The vehicle should be solely used by the shipper.
 - The date of manufacture of the vehicle must be older than 18 months and not more than 48 months.
 - The Import Permit should be submitted in person at the Ministry Industry, Small and Medium Enterprises, Commerce and Cooperatives (Commerce Division); authorization must be obtained prior to import.
- Foreigners must submit the Import Permit in person at the Ministry Industry, Small and Medium Enterprises, Commerce and Cooperatives (Commerce Division).

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- Upon arrival of the container holding the motor vehicle, the vehicle will be removed from the container and will stay at the port until the shipper has all the necessary documents, including an Import Permit and permit from the National Transport Authority (NTA) (returning citizens).
- An Import Permit from the Ministry of Industry and Commerce must be obtained prior to arrival of the shipment. However, the shipper can apply for the permit once after entry.
- The Customs value of imported private motor vehicle is assessed by Customs, taking into consideration of depreciation since the time of purchase.
- Customs clearance of a motor vehicle or motorcycle takes approximately 6-8 weeks or more because of the exhaustive procedure, reevaluation and Import Permit procedure.
- Eligible returning citizens of Mauritius may import either one motor vehicle or one motor cycle at a concessionary rate of duty.
- Duty and taxes are calculated on an ad valorem basis or the value for duty purposes of the vehicles (returning citizens).
- For new vehicles the invoice value (transactional value) may be accepted (returning citizens).
- For second hand or used vehicles the value is assessed by Customs upon importation of the vehicle (returning citizens).
- The following criteria must be met for returning citizens to import motor vehicles or motorcycles at a concessionary rate of duty:
 - 1) One motor vehicle or motorcycle proved to have been imported by the returning citizen of Mauritius settling permanently in Mauritius, provided that the conditions in paragraph (2) are met:
 - 2) The conditions shall be:
 - a. A written declaration form approved by the DG must state that the shipper:
 - i. Is a citizen of Mauritius
 - ii. Has lived abroad for a period of at least 5 years immediately preceding the date of return to Mauritius
 - iii. Has worked outside Mauritius for the period referred to in (ii); or
 - iv. Has stayed or worked in Mauritius during the 10 years preceding the date of return to Mauritius for not more than 3 years in the aggregate; or
 - v. Has ceased working having reached retirement age;
 - b. The shipper will submit documentary evidence:
 - i. In support of the declaration under paragraph (a)(ii) to (iv); and
 - ii. That the motor vehicle or motorcycle was purchased outside of Mauritius prior to the date of return to Mauritius;
 - c. The motor vehicle or motorcycle is shipped to Mauritius in the shipper's name within 180 days of the date of return to Mauritius.
 - 3) Where the motor vehicle or motorcycle is registered in the name of a spouse who is not a citizen of Mauritius, the concession shall be granted provided the conditions of paragraph (2) are satisfied and the spouse is accompanying the citizen of Mauritius to settle in Mauritius.
 - 4) Where a returning citizen, who has been temporarily resident and is working in Mauritius, decides to remain permanently in Mauritius, he may make an application to the DG for concession under this item, provided that the application is received within 3 years from his date of temporary return.
 - 5) Where a returning citizen makes an application under paragraph (4), the date of return to Mauritius for good shall be deemed to be the date of the application.
 - 6) The returning citizen referred to in paragraph (4) shall be granted the concession provided the conditions of paragraph (2) are satisfied.
 - 7) Where a returning citizen has not brought a motor vehicle or motorcycle, he/she may benefit from the concession on a motor vehicle or motorcycle purchased in Mauritius provided that:
 - a. The conditions in paragraph (2)(a) and (b)(i); and
 - b. The motor vehicle or motorcycle is removed from a bonded warehouse and cleared within 180 days of the date of his return.
 - 8) Where a person has been granted excise duty concession on a motor vehicle or motorcycle under paragraph (1), (3), (6), (7) or this item or Custom duty concession under item A 62 of Part IIA of the First Schedule to the Customs Tariff Act, no other excise duty concession under this item shall be allowed to the shipper's spouse or to any of the shipper's dependent children.

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- 9) Where a shipper has been granted concession on a motor vehicle or motorcycle under paragraph (1), (3), (6), (7), the shipper shall:
- a. For a period of 4 years, submit to the DG, not later than 1 month immediately following a period of 12 months from the date of importation of the motor vehicle or motorcycle, proof of residence in Mauritius;
 - b. Be liable to pay the full amount of the excise duty and VAT, representing the concession granted, plus a penalty of 10 per cent thereon where
 - i. The motor vehicle or motorcycle is sold, pledged or otherwise disposed of within 4 years of the date of its importation;
 - ii. The evidence referred to in paragraph (a) is not submitted.
- All returning citizens who benefit from this exemption shall:
 - Submit to the DG, for a period of 4 years not later than 1 month immediately following a period of 12 months from the date of importation of the motor vehicle or motorcycle, evidence of residence in Mauritius. The beneficiary must provide an address, phone number and other documents such as utility bills to prove residency in Mauritius and be a permanent resident of Mauritius (residing in Mauritius for the majority of the time during a year).
 - Pay the full amount of the Excise duty and VAT, representing the exemption granted, plus a penalty of 10% in the event that the motor vehicle or motorcycle is sold, pledged, or otherwise disposed of within 4 years of the date of the importation and the shipper fails to submit the evidence referred to in paragraph (1).
 - If a beneficiary dies within a period of 4 years of the date of the importation of the personal and household effects, no Customs duty and VAT representing the exemption granted shall be payable on those effects, provided those effects are not sold, pledged or disposed of within that period.
 - If a motor vehicle or motorcycle is registered in the name of a spouse who is not a citizen of Mauritius, the concession shall be granted provided the conditions of eligibility are satisfied by the Mauritian citizen and the spouse is accompanying the citizen of Mauritius to settle in Mauritius.
 - If a Mauritian citizen has been granted concession on a motor vehicle or motorcycle, no other concession shall be granted to his spouse or to any of his dependent children on a motor vehicle or motorcycle; this concession is granted only once.
 - For new vehicles the invoice value (transactional value) may be accepted (returning citizens).
 - For returning citizens importing second-hand or used vehicles, the value is assessed by Customs upon importation of the vehicle.
 - The concessionary rate of duty for importation by a returning citizen on motor vehicles is 15% duty + VAT at 15%. The concessionary rate is irrespective of the age and engine capacity of the vehicle. The normal rate of duty and taxes on motorcycles and motor vehicles are as follows:

Motorcycles

Engine Capacity	Rate of Duty	VAT
Up to 200 cc	0%	15%
201 cc and up to 450 cc	45% (IED)	15%
451 cc and above	100% (IED)	15%

Motor Vehicles

Engine Capacity	Rate of Duty	VAT
Up to 550 cc	15% (IED)	15 %
551-1600 cc	55% (IED)	15%
Above 1600 cc - 2000 cc	75% (IED)	15 %
Above 2000 cc	100% (IED)	15%

*ICD: Import Customs Duty

*IED: Import Excise Duty

*VAT: Value Added Tax

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- Motor vehicles imported by returning citizens should meet the following criteria:
 - The motor vehicle should be right-hand drive (left-hand drive is prohibited).
 - The motor vehicle should have its original chassis.
 - The motor vehicle should be consigned to the applicant whose name shall appear on the OBL and Manifest as the shipper.
 - The motor vehicle or motorcycle should have been purchased outside Mauritius Prior to the date of return (returning citizen).
 - A Registration / Deregistration Certificate / invoice must be produced in support of the outlined criteria.
 - Motor vehicles coming from South African countries should have a Police Clearance Certificate from the origin countries before arrival.
 - The Roadworthiness Certificate should be originated from the competent authority in the country of departure acceptable by the Ministry.
- The registration fees for motorcycles are outlined as follows:
 - Engine capacity not exceeding 50 cc MUR 2,000.000
 - Engine capacity exceeding 50 cc MUR 5,000.000
- “First Registration” means that a motor vehicle registered under the Act for the first time in Mauritius.
- The fees for motor vehicles and motorcycles registered under the “First Registration” Act apply as follows:

<u>Passenger Motor Vehicles of an Engine Capacity</u>	<u>First Registration in Mauritius</u>	
less 1000 cc	Mur	12,500.00
1001-1250 cc	Mur	25,000.00
51-1500 cc	Mur	40,000.00
01-1600 cc	Mur	50,000.00
01-1750 cc	Mur	60,000.00
51-2000 cc	Mur	90,000.00
01-2500 cc	Mur	120,000.00
Exceeding 2500 cc	Mur	150,000.00

- Duties are not charged on the import of used or new quad bikes, but a VAT is charged at 15%.
- An Import Permit must be obtained prior to the import of quad bikes.

PETS

Documents Required

- Pet Passport
- Vaccination Record
- Veterinary Health Certificate
- Import Permit from the Chief Veterinary Officer, Ministry of Agro-Industry and Fisheries
- Written notification to the Ministry of Agro-Industry and Fisheries

Specific Information

- The Veterinary Health Certificate must be obtained from a registered veterinarian in the country of residence prior to arrival.
- Shippers must notify the Ministry of Agro-Industry and Fisheries in writing to inform them of the arrival of your pet.
- Upon arrival, pets will be transported directly to a quarantine facility for 3 months (except pets imported from the UK) at owner's expense. The pet may be visited daily while in quarantine.
- There are restrictions on the import of certain breeds of dogs; contact the Agro-Industry and Fisheries Office for specific information.

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RESTRICTED / DUTIABLE ITEMS

- Weapons, including firearms and ammunition (authorization is required)
- Alcohol importation requires the following conditions:
 - If alcohol or cigarettes are included in the shipment, duty and taxes must be paid.
 - A separate list indicating the type, capacity and percentage of alcohol is required for Customs clearance purposes.
 - Whether a new or opened bottle, excise duties must be paid.
- The following items are taxable:
 - Spices, dry foods, canned foods, olive oil, or any other consumable goods
 - Medicines
 - Cigarettes
 - Housewares including tile / ceramic / laminate flooring, blinds, window treatments,
 - Toiletries including shower gel, foam, etc.
 - Cosmetics and perfume
 - Detergents products
 - Candles
 - Car Seats
- The table below identifies duty and tax rates for alcohol import:

Description	Excise Duty	Customs Duty	Value Added Tax (VAT) on costs, insurance and freight (CIF) value
Beer and Stout	MUR 34.20 per Liter	15%	15%
Champagne	MUR 760 per Liter	15%	15%
Spirit Cooler	MUR 42.55 per Liter	15%	15%
Wine and Vermouth	MUR 160 per Liter	15%	15%
Rum, Spirits and Liquor Produced from molasses and sugar cane derivatives	MUR 448.50	15%	15%
Liqueurs and Cordials	MUR 304 per Liter	15%	15%
Other Spirits (including whisky, brandy and cognac)	MUR 1,386 per Liter	15%	15%

PROHIBITED ITEMS

- Underwater fishing guns
- Water scooters
- Drugs and psychotropic substances
- Toy guns with projectiles
- Laser penlights
- Publications, films or video of obscene character
- Ammunitions and explosives
- Counterfeit or fake goods
- Plants
- Live or stuffed animals (through taxidermy)
- Medications (a person under medical treatment may bring medications provided it is supported by a valid prescription issued by a recognized medical practitioner)

Note: Importing prohibited goods may result in penalties and/or imprisonment.

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CONSIGNMENT INSTRUCTIONS

Recommended: Contact the destination agent to ensure all requirements have been met prior to import, especially for differences regarding air / sea shipments.

IAM Note: *Customs regulations can change at any time with or without notice. This document is provided as a guide and for information only. While IAM has exercised reasonable care in publishing this document, IAM makes no representation, either expressed or implied, as to its accuracy or applicability.*

Helpful Website(s):

<http://www.mauritius-embassy.de>

<http://mauritius.usembassy.gov>

http://travel.state.gov/travel/cis_pa_tw/cis/cis_967.html

<http://www.gov.mu/portal/site/Mainhomepage/menuitem.cc515006ac7521ae3a9dbea5e2b521ca>