

Customs (Amendment) Regulations 2020

GN No. 247 of 2020

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THE CUSTOMS ACT Regulations made by the Minister under section 163 of the Customs Act

1. These regulations may be cited as the **Customs (Amendment) Regulations 2020**

2. In these regulations —

“principal regulations” means the Customs Regulations 1989.

3. Regulation 20A of the principal regulations is amended —

(a) by revoking paragraph (4) and replacing it by the following paragraph —

(4) Where any person fails to comply with paragraph (1), he shall be liable to pay to the Director-General a penalty representing 500 rupees in respect of each thy of non-compliance, provided that the total penalty payable does not exceed 5,000 rupees.

(b) by adding the following new paragraphs —

(5) The Director-General shall issue to the master, owner or duly authorised agent of an aircraft or a ship a written notice claiming the amount of penalty referred to in paragraph (4).

(6) (a) Any person dissatisfied with a notice under paragraph (5) may object to the notice in accordance with section 24A(3) of the Act.

(b) The procedure set out in section 24A(3) and (4) of the Act shall apply to an objection under paragraph (a).

(c) Where the person referred to in paragraph (a) is aggrieved by a determination of his objection, he may lodge written representations with the Clerk of the Assessment Review Committee in accordance with section 19 of the Mauritius Revenue Authority Act.

4. Regulation 90 of the principal regulations is amended —

(a) in paragraph (4)(c), by deleting the words “sell goods” and replacing them by the words “subject to paragraph (4A), sell goods”;

(b) by inserting, after paragraph (4), the following new paragraphs —

(4A) For the period starting on 5 June 2020 and ending on 31 December 2021, an operator of a shop shall —

(a) not sell goods to the persons referred to in paragraph (4)(c); but

(b) for the purpose of section 168(4) of the Act, sell goods —

(i) free of duty, excise duty or taxes to visitors, to a duty-free shop or to another shop under the Deferred Duty and Tax Scheme, to a departing citizen of Mauritius, to a diplomatic agent, or to a master or member of a crew leaving for a foreign port or airport; and

(ii) on payment of duty, excise duty or taxes, to any other person.

(4B) For the purpose of section 168(4) of the Act, the Deferred Duty and Tax Scheme shall be the Deferred Duty and Tax Scheme referred to in this regulation.

5. Regulation 90A of the principal regulations is amended by revoking paragraph (2) and replacing it by the following paragraph —

(2) Every operator of a duty-free shop shall sell goods —

(a) free of duty, excise duty or taxes to —

(i) a passenger leaving for, or arriving from, a foreign port or airport;

(ii) a master or member of a crew leaving for a foreign port or airport;

(iii) another duty free shop; or

(iv) a shop under the Deferred Duty and
Tax Scheme; or

(b) on payment of duty, excise duty or taxes, to
any other person for the period starting on
5 June 2020 and ending on 31 December
2021, on such terms and conditions as the
Director-General may determine.

6. (1) Regulation 3 shall come into operation on 3 January 2021.

(2) Regulations 4 and 5 shall be deemed to have come into operation on 5 June 2020.

Made by the Minister on 13 October 2020.
