

Government Notice No. 145 of 2018

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 2018.

2. In these regulations –

“principal regulations” means the Customs Regulations 1989.

3. Regulation 2 of the principal regulations is amended by deleting the definition of “port” and replacing it by the following new definition –

“port” has the same meaning as in the Ports Act;

4. The principal regulations are amended –

(a) by inserting, after regulation 3A, the following new regulation –

3B. Wearing of uniform by proper officer

Every proper officer shall, pursuant to section 4A of the Act, wear a uniform as set out in the Tenth Schedule.

(b) by inserting, after regulation 14A, the following new regulation –

14B. Electronic seal for transfer of goods

(1) Notwithstanding regulation 14A(1), goods may be transferred under electronic seal affixed by the Director-General on such terms and conditions as the Director-General may determine.

(2) The Director-General shall, for the purpose of paragraph (1), levy a fee specified in the Eleventh Schedule.

5. Regulation 19 of the principal regulations is revoked and replaced by the following regulation –

19. Freight forwarding agent or broker

(1) No freight forwarding agent shall remove a consolidated cargo, whether imported by air or sea, from its landing place without the authorisation of the Director-General through the TradeNet.

(2) (a) Unless otherwise directed by the Director-General, a freight forwarding agent, who intends to remove a consolidated cargo, whether imported by air or sea from its landing place to his premises, shall submit an application through the TradeNet for authorisation of the Director-General under paragraph (1).

(b) An application for authorisation under subparagraph (a) shall be submitted in the Single Goods Declaration Form No. 36, as set out in the First Schedule, under the appropriate customs procedure or in such manner as the Director-General may determine.

(c) A freight forwarding agent to whom the container is consigned shall submit the full and complete house manifest –

(i) prior to the application referred to in subparagraph (a); and

(ii) within 3 hours from the submission of inward manifest under section 49(1)(a), (b) or (1A) of the Act, as the case may be.

(3) Goods contained in any consolidated cargo, whether imported by air or sea, transferred to the premises of a freight forwarding agent shall be removed within 2 months from the date the container is landed.

(4) The Director-General may require any freight forwarding agent to transfer to such place as may be indicated by the freight forwarding agent, any goods not removed within 2 months as specified in paragraph (3).

(5) Any goods transferred under paragraph (4) shall be dealt with in accordance with section 61 of the Act.

(6) Paragraphs (1) to (5) shall also apply to consolidated cargo exported by air or sea with such modifications, adaptations and exceptions as may be necessary.

(7) Every freight forwarding agent shall –

- (a) have his own warehousing facilities or be authorised by the Director-General to unstuff the goods in an approved warehouse;
- (b) submit the house manifest for goods consigned to him as agent;
- (c) hire the services of or employ a customs broker or employ a customs agent for the purpose of making bills of entry on his behalf;
- (d) process, pursuant to subparagraph (c), all bills of entry from his system;
- (e) give an invoice for any sum which is receivable by him in respect of any fee and disbursement on which shall be clearly indicated the reason for which the sum is receivable and the amount receivable in respect of each item;

- (f) keep, pursuant to section 43A of the Act, such records for a period of not less than 5 years after the completion of the transaction to which it relates and such records shall be made available on demand by the Director-General;
- (g) submit to the Director-General, electronically or in such other manner as the Director-General may determine, not later than the fifteenth day of each month, a return –
 - (i) in a form approved by the Director-General showing in respect of each bill of entry its number which has been duly approved and submitted by the designated broker or customs agent on his behalf during the preceding month; and
 - (ii) as specified in section 57B of the Act;
- (h) provide, free of charge, such accommodation and other reasonable facilities the Director-General considers necessary for the convenience and exclusive use of officers in attendance on his premises;
- (i) provide transport facilities for the transport of officers from the Customs House to his premises and back;
- (j) equip the warehouse with Closed Circuit Television, weighing facilities and any other tools or equipment to the satisfaction of the Director-General in order to ensure the safety and security of the goods warehoused therein;

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- (k) provide to the Director-General online access to the Closed Circuit Television and weighing data on such terms and conditions as the Director-General may determine;
 - (l) be allowed to clear goods on behalf of an importer or exporter provided that he complies with paragraph (9)(b)(i), (iv) to (xii) and (xiv).

(8) Notwithstanding paragraph (7)(c), a freight forwarding agent, who has been authorised to act as such prior to March 2006, shall be allowed up to 31 December 2019 to operate without hiring the services of or employing a customs broker or employing a customs agent for the purpose of making bills of entry on his behalf.

(9) Every broker –

- (a) may make bills of entry on behalf of any freight forwarding agent;
- (b) shall –
 - (i) comply with the Customs (Use of Computer) Regulations 1997;
 - (ii) make bills of entry on behalf of any registered importer or exporter;
 - (iii) comply with paragraphs (7)(e) and (f);
 - (iv) obtain a written authorisation from the economic operator for making bills of entry for each consignment in a form approved by the Director-General;

- (v) undertake customer due diligence and verify the correctness of the information provided;
- (vi) keep the documents, as specified in section 43A of the Act, which shall be made available to the Director-General on demand;
- (vii) advise his clients to comply with the provisions of the Customs laws and, in case of non-compliance of an economic operator, he shall forthwith bring the matter to the notice of the Director-General;
- (viii) exercise due diligence in ascertaining the correctness of any information which he imparts to an economic operator with respect to clearance of goods;
- (ix) bring to the attention of an economic operator any notice or communication made by the Director-General in relation to clearance of goods;
- (x) remit forthwith to the Authority any duty, excise duty and taxes received for payment from an economic operator;
- (xi) not attempt to influence the conduct of any officer in any matter related to Customs laws by the use of threat, false accusation, duress or the offer of any special inducement or promise of advantage or by bestowing of any gift or favour or other thing of value;

- (xii) discharge his duties with utmost speed and efficiency and without any delay;
- (xiii) submit to the Director-General, electronically or in such other manner as the Director-General may determine, in accordance with subparagraphs (a) and (b)(ii), not later than the fifteenth day of each month, a return, showing all bills of entry numbers –
 - (A) approved and submitted by him on behalf of a freight forwarding agent;
 - (B) submitted on behalf of any importer or exporter,

during the preceding month;

- (xiv) verify the antecedent, qualification, identity, declared address by using reliable, independent, authentic documents, data or information for any customs clerk whom he intends to employ;
- (xv) process, subject to paragraph (7)(d), bills of entry for his clients on his system;
- (xvi) follow, for not less than 20 hours every year, such Continuous Professional Development Programme as the Director-General may determine.

(10) A customs agent shall –

- (a) submit returns as required under paragraph (9)(b)(xiii)(A); and

(b) strictly comply with paragraph (9)(b)(vii) to (xii).

(11) (a) No person shall, pursuant to section 119 of the Act and subject to subparagraph (c), be appointed to act as broker or customs agent by the Director-General unless the person –

- (i) has a School Certificate or General School Certificate with 3 credits or any equivalent qualification acceptable to the Director-General; and
- (ii) is declared successful in the written and oral examination conducted by the Authority.

(b) Where a person has not succeeded in the oral examination referred to under paragraph (a)(ii), he shall be allowed to take part in 2 subsequent oral examinations within 2 years from the date of the first oral examination and no further extension shall be granted.

(c) Notwithstanding paragraph (a), a customs agent, who reckons more than 4 years of proven experience and good conduct, may be appointed by the Director-General as a customs broker on successful completion of a Recognition of Prior Learning course conducted by the Authority.

(12) Every customs agent shall follow, for not less than 20 hours every year, such Continuous Professional Development Programme as the Director-General may determine.

(13) (a) The Director-General shall, on a yearly basis or such other period as he may determine, rank freight forwarding agents and brokers on the basis of their compliance with Customs requirements and service delivery to promote compliance in relation to customs laws.

(b) There shall be set up, for the purpose of subparagraph (a), a Committee which shall consist of –

- (i) the Director-General or his representative who shall be the Chairperson;
- (ii) 3 representatives of the Authority;
- (iii) a representative of the Economic Development Board;
- (iv) a representative of Business Mauritius; and
- (v) a representative of Mauritius Chamber of Commerce and Industry.

(c) The Director-General shall designate an officer to act as Secretary to the Committee.

(d) The functions of the Committee shall be to –

- (i) determine the criteria for the ranking of freight forwarding agents and brokers referred to in subparagraph (a); and
- (ii) validate the result of the ranking.

(e) The Director-General shall –

- (i) after validation by the Committee referred to in subparagraph (b), publish the ranking referred to in subparagraph (a);
- (ii) make a copy of the ranking available for information, at such place of the office of MRA Customs as he may determine.

(14)(a) Any person duly registered at Customs may make his own bill of entry for goods imported or exported on his account in accordance with customs laws.

(b) Notwithstanding subparagraph (a), the director of a company or his authorised employee may make a bill of entry only in relation to goods imported or exported by the company.

6. Regulation 82 of the principal regulations is amended, in paragraph (1), by revoking subparagraph (b) and replacing it by the following subparagraph –

(b) parcels or packets and bona fide trade samples, not being merchandise for sale, imported or exported by post or courier.

7. The Fourth Schedule to the principal regulations is revoked.

8. The principal regulations are amended by adding the Tenth and Eleventh Schedules set out in the Schedule to these regulations.

9. Regulation 6 shall be deemed to have come into operation on 15 June 2018.

Made by the Minister on 23 October 2018.

SCHEDULE

[Regulation 8]

TENTH SCHEDULE

[Regulation 3B]

UNIFORM FOR PROPER OFFICERS

SN	Male Customs Officer	Female Customs Officer
1.	White shirt	White blouse
2.	Dark blue trousers	Dark blue trousers or skirt
3.	Black shoes	Black shoes
4.	Dark blue straps with the word "Customs" embroidered thereon for –	Dark blue straps with the word "Customs" embroidered thereon for –
	(a) Customs Officer I below 5 years with one gold coloured stripe	(a) Customs Officer I below 5 years with one gold coloured stripe
	(b) Customs Officer I above 5 years with 2 gold coloured stripes	(b) Customs Officer I above 5 years with 2 gold coloured stripes
	(c) Customs Officer II with 3 gold coloured stripes	(c) Customs Officer II with 3 gold coloured stripes
	(d) Technical Officer with 4 gold coloured stripes	(d) Technical Officer with 4 gold coloured stripes
	(e) Team Leader with 4 gold coloured stripes and one star	(e) Team Leader with 4 gold coloured stripes and one star
5.	Dark blue tie with the logo of the Mauritius Revenue Authority printed thereon	Scarf with stripes (dark blue, light blue and white) and the logo of the Mauritius Revenue Authority printed thereon

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| 6. | Black belt with the logo of the Mauritius Revenue Authority thereon | Black belt with the logo of the Mauritius Revenue Authority thereon |
| 7. | Dark blue tunic with proper stripes embroidered thereon | Dark blue tunic with proper stripes embroidered thereon |
| 8. | Cap as approved by the Director-General | Cap as approved by the Director-General |
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ELEVENTH SCHEDULE

[Regulation 14B(2)]

	(Rs)
Fee for electronic seal for an hour or part of an hour	150
