

Government Notice No. 245 of 2024

THE CUSTOMS ACT

Regulations made by the Minister under section 163 of the Customs Act

1. These regulations may be cited as the Customs (Export to the United Arab Emirates under the Comprehensive Economic Partnership Agreement) Regulations 2024.

2. In these regulations –

“Act” means the Customs Act;

“CEPA” means the Comprehensive Economic Partnership Agreement between the Republic of Mauritius and the United Arab Emirates, signed on 22 July 2024;

“certificate” means a Certificate of Origin, including an Electronic Certificate of Origin (E-Certificate);

“Customs Management System” has the same meaning as in the Customs (Use of Computer) Regulations 1997;

“export” means any product –

(a) of which the H.S. Code is listed in Annex 2B to the CEPA;

(b) which is exported under the CEPA; and

(c) which qualifies for a certificate or Origin Declaration;

“Origin declaration” means an appropriate statement on the invoice, the delivery note or any other commercial document certifying that the goods exported comply with the origin requirements specified in the Agreement made by an approved exporter established in the Republic of Mauritius, as set out in the First Schedule;

“TradeNet” has the same meaning as in the Customs Act;

“TradeNet user” has the same meaning as in the Customs (Use of Computer) Regulations 1997.

3. No person, other than the Director-General, shall print or cause to be printed a certificate.

4. (1) Subject to regulation 8 and unless otherwise authorised by the Director-General, every TradeNet user shall, in respect of every export, make an application to the Director-General for a certificate as soon as the export is effected or ensured.

(2) An application under paragraph (1) shall be –

(a) made, electronically through the TradeNet, in the form set out in the Second Schedule;

(b) accompanied by a copy of the export invoice; and

(c) accompanied by such other document, evidence or sample as the Director-General may require.

(3) The Director-General may grant or refuse an application.

(4) (a) (i) Where the Director-General grants an application, he shall, through the Customs Management System, issue, subject to regulation 6, electronically or in such other manner as he may determine, a certificate at the time the exportation is effected or ensured.

(ii) A certificate shall be in the form set out in the Second Schedule.

(b) The Director-General may communicate the certificate electronically to the competent authority in the United Arab Emirates.

(5) Where the Director-General refuses an application, he shall inform the applicant in writing.

(6) The entries and particulars recorded in the TradeNet in respect of the application and in the form of certificate submitted by a TradeNet user and in the Customs Management System in respect of the certificate issued by the Director-General shall be presumed, unless evidence to the contrary is produced, to be correct.

5. No person, other than the Director-General, shall issue a certificate in respect of any export to the United Arab Emirates.

6. A certificate may, in accordance with Article 3.23 of Chapter 3 to the CEPA, exceptionally be issued retrospectively after an export.

7. Where there is a theft, loss or destruction of a certificate, the exporter or his authorised representative may make an application to the Director-General for a certified true copy of the original certificate and the Director-General shall issue a certified true copy of the original certificate in accordance with Article 3.24 of Chapter 3 to the CEPA.

8. (1) An approved exporter may export originating goods by completing an Origin Declaration on the invoice, the delivery note or any other commercial document.

(2) Where a person is authorised by the Director-General to be an approved exporter, the Director-General shall allocate to that approved exporter a Customs authorisation number which shall appear on the Origin Declaration.

(3) Where an approved exporter –

(a) no longer offers the guarantees or does not fulfill the conditions required;

- (b) makes an incorrect use of the authorisation; or
- (c) otherwise contravenes this regulation,

the Director-General may, without prejudice to any action he may take under the Act or any regulations made thereunder, at any time, withdraw the authorisation under this regulation.

9. Any person who –

- (a) submits a document which is false, not genuine, incorrect or misleading in any material particular;
- (b) provides, in any document, any information which is false or misleading in any material particular;
- (c) tampers with a certificate or Origin Declaration or causes a certificate or Origin Declaration to be tampered with;
- (d) prepares or presents a certificate or Origin Declaration that is not genuine; or
- (e) misuses the authorisation under regulation 8,

shall commit an offence and shall, on conviction, be liable to a fine not exceeding 200,000 rupees and to imprisonment for a term not exceeding 5 years.

10. These regulations shall come into operation on such date as the Minister may specify in a notice to be published in the Gazette.

Made by the Minister on 27 September 2024.

FIRST SCHEDULE

[Regulation 2]

ORIGIN DECLARATION

The exporter of the products covered by this document (competent authority authorisation No ¹.....) declares that, except where otherwise clearly indicated, these products are of preferential origin in accordance with the rules of origin of the UAE-Mauritius CEPA and that the origin criteria met is²

.....
³Place and Date

.....
⁴Signature and seal of the Exporter
(in addition the name of the person signing the declaration has to be indicated in clear script)

.....
¹The authorization number of the approved exporter must be entered in this space.

²Select and insert applicable origin criterion code from the table below:

Origin Criteria	Code
(a) Goods wholly obtained or produced in the country of exportation satisfying Article 3.3	“WO”
(b) Goods satisfying Annex 3A	“PSR”

³These indications may be omitted if the information is contained on the document itself.

⁴In cases where the approved exporters may not be required to sign. The exemption of signature also implies the exemption of the name of the signatory.

SECOND SCHEDULE
[Regulation 4(2)(a) and (4)(a)(ii)]

1. Exporter's Name, Address, Country		<p style="text-align: center;"><i>CERTIFICATE NO.</i></p> <p style="text-align: center;"><u>MAURITIUS – UNITED ARAB EMIRATES</u> <u>COMPREHENSIVE ECONOMIC</u> <u>PARTNERSHIP AGREEMENT</u></p> <p style="text-align: center;"><u>CERTIFICATE OF ORIGIN</u></p> <p style="text-align: center;">Issued in _____ (Country)</p> <p>See Overleaf Notes</p>		
2. Producer's Name, Address, Country (Optional)				
3. Consignee's Name and Address, Country				
4. Means of transport and route, (as far as known) Shipment Date: Vessel's Name / Aircraft, etc. Port of Loading: Port of Discharge:		5. Remarks		
6. Item number	7. Marks and numbers on packages; Number and kind of packages; description of goods; HS code in six digits	8. Origin Criterion	9. Gross Weight, Quantity	10. Number and date of invoices

<p>11. Declaration by the exporter</p> <p>The Undersigned hereby declares that he/she has read the instructions for filling out this certificate and that the goods comply with the origin requirements specified in this Agreement.</p> <p>Date</p> <p>Stamp and Signature</p>	<p>12. Certification</p> <p>We hereby certify the authenticity of this certificate and that it was issued in accordance with the provisions of the Agreement.</p> <p>Signature and Stamp</p> <p>[QR Code or Website* (if needed)]</p> <p>..... Date, signature and stamp of Competent Authority</p>
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OVERLEAF NOTES

Box 1: State the full legal name, address, (including country) of the exporter.

Box 2: Provide the producer of the goods (name and country). If the producer and the exporter are the same, complete box with the details as on Box 1. If the exporter or the producer wishes the information to be confidential, you may leave the box blank.

Box 3: State the full legal name, address (including country) of the consignee.

Box 4: Provided it is known, complete the means of transport and route and specify the departure date, transport vehicle no., port of loading and discharge.

Box 5: This box shall bear observations made by the export competent authority, for example:

“Issued retrospectively”: In exceptional cases where a Certificate of Origin has not been issued prior to or at the time of shipment or the Certificate of Origin may be issued retroactively, in accordance with paragraph 1 of Article 3.23.

“Certified True Copy”: in case of loss or destruction of the original Certificate of Origin as per Article 3.24.

“Third-Party Invoice”: In the case where invoices are issued by a third party, the “third party invoice” should be indicated and such information as the name and address of the company issuing the invoice shall be indicated.

Box 6: State the item number.

Box 7: Provide a full description of each good. The description should be sufficiently detailed to enable the products to be identified by the Customs Officers examining them and relate it to the invoice description and to the HS code and description of the good. If the HS codes given is more than 6 digits, then only the first six digits will be of relevance. Shipping Marks and numbers on the packages, number and kind of package shall also be specified. For each good, identify the correct HS tariff classification, and using the exporting Party HS nomenclature or the updates agreed upon and put into in force by the Parties.

Box 8: For exports from one Party to the other Party to be eligible for preferential treatment the exporter must indicate in Box 8 of this form the origin criterion on the basis of which he claims that his goods qualify for preferential treatment, in the manner shown in the following table:

Origin Criteria	Code
(a) Goods wholly obtained or produced in the country of exportation satisfying Article 3.3	“WO”
(b) Goods satisfying Annex 3A	“PSR”

Box 9: Gross weight in Kilos should be shown here. Other units of measurement e.g. volume or number of items which would indicate exact quantities may be used when customary.

Box 10: Invoice number and date of invoices should be shown here.

Box 11: This box must be completed, signed, and dated by the exporter or his authorized representative. Insert the place, date of signature.

Box 12: This box must be completed, signed, dated, and stamped by the authorized person of the Competent Authority.

**Note: If electronically issued, a QR Code or Website can be placed anywhere on the front page of the Certificate of Origin*