

**Declaration form to be filled in by a returning citizen of Mauritius claiming duty concession on a motor vehicle or motor cycle under Item 3 of Part 1A of the First Schedule to the Excise Act**

*(Please fill in the blank spaces and/or delete as appropriate, as the case may be)*

Personal Details	
Title      Mr /      Mrs / Miss <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> (please tick as appropriate)	Passport No: .....
Full Name: .....	Name of Spouse: .....
Address: .....	Tel: .....
	Email: .....

Particulars of Residence abroad																
<p><b>-I am a returning citizen of Mauritius who is coming back to settle in Mauritius after residence abroad for a period of <input type="text"/> years.</b></p>																
Date of Departure: ...../...../.....      Date of Arrival: ...../...../..... <i>(Passport memo to be produced)</i>																
<p><b>-Based on the information submitted above, please tick (√) in the following table below the condition under which you are qualified for the duty concession:</b></p>																
	<table border="1" style="width:100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 5%;"></th> <th style="width: 55%;"><i>Conditions</i></th> <th style="width: 40%;"><i>Tick (√) as Appropriate</i></th> </tr> </thead> <tbody> <tr> <td>(i)</td> <td>During the <b>10 years</b> preceding the date of my return to Mauritius, I have <b>stayed or worked</b> in Mauritius for ..... <i>(that period should be not more than 3 years in the aggregate)</i></td> <td></td> </tr> <tr> <td>(ii)*</td> <td>I have been <b>residing and working</b> outside Mauritius for a period of <b>at least five years</b> preceding the date of my return ;</td> <td></td> </tr> <tr> <td>(iii)*</td> <td>I have ceased working, having reached retirement age;</td> <td></td> </tr> <tr> <td>(iv)*</td> <td>I am a returning citizen, who has been <b>temporarily residing and working</b> in Mauritius, I have decided to remain permanently in Mauritius. Date of Temporary return to Mauritius: ..... /..... /.....</td> <td></td> </tr> </tbody> </table>		<i>Conditions</i>	<i>Tick (√) as Appropriate</i>	(i)	During the <b>10 years</b> preceding the date of my return to Mauritius, I have <b>stayed or worked</b> in Mauritius for ..... <i>(that period should be not more than 3 years in the aggregate)</i>		(ii)*	I have been <b>residing and working</b> outside Mauritius for a period of <b>at least five years</b> preceding the date of my return ;		(iii)*	I have ceased working, having reached retirement age;		(iv)*	I am a returning citizen, who has been <b>temporarily residing and working</b> in Mauritius, I have decided to remain permanently in Mauritius. Date of Temporary return to Mauritius: ..... /..... /.....	
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	<div style="border: 1px solid black; width: 100px; height: 100px; display: flex; align-items: center; justify-content: center;">           Photograph         </div>															
<p><b>*Pay slips, Bank statements, contract of employment or any other relevant documents to be produced for (ii) and (iv). For item (iii), the returning citizen should submit justification that he has retired.</b></p>																
List of supporting documents: .....																

Details of motor vehicle or motor cycle		
<b>Imported</b> <input type="checkbox"/>	<b>Removed from Bond</b> <input type="checkbox"/>	<i>[Tick (√) as Appropriate]</i>
<p><i>If imported, kindly fill the following:</i></p>		
Make: .....	Model: .....	
Chassis No: .....	Engine No: .....	
Self / Spouse		
Whether owned by returning citizen or by spouse who is not a citizen of Mauritius: <input type="checkbox"/> <input type="checkbox"/>		
If by spouse, provide name, marriage certificate, date of arrival etc: .....		
Proof of ownership: .....		

**Declaration/Undertaking by returning citizen**

(i) I, the undersigned, ..... declare that I am coming back to settle in Mauritius and that I still hold Mauritian nationality/citizenship. I further declare that all the information given and documents produced are true and correct;

(ii) I am also aware that for a period of 4 years from the date of validation of the import declaration, I shall not absent myself from Mauritius for more than 183 days in aggregate during each year or any other period unless the Director-General is satisfied that my absence is due to any just or reasonable cause and I shall be liable to pay duty as per provisions of Section 5(1),(2) and (2A) of the Customs Tariff Act (*As per overleaf*).

Signature: .....

Date: ..... /..... /.....

**For official use only**

Customs Declaration no: .....

Documents Produced:.....

Processed by:

Approved by:

Name of Officer: .....

Name of Officer: .....

Signature:.....

Signature: .....

ID No: .....

ID No:.....

Date: .....

Date: .....

## 5. When duty and taxes to be brought to account

(1) This section shall apply where any goods, on which the whole or part of -

- (a) the duty under Part II or Part IIA of the First Schedule has been exempted;
- (b) the excise duty under Part IA of the First Schedule to the Excise Act has been exempted; or
- (c) the taxes under the Ninth Schedule to the Value Added Tax Act or under any other enactment have been exempted,

and before the expiry of 3 years, in the case where the exemption is once every 3 years, or in any other case, before the expiry of 4 years from the date of the exemption -

- (i) the goods are sold or transferred;
- (ii) the goods are put to any use or applied to any object, other than that in respect of which the exemption was granted; or
- (iii) there has been a breach of any of the conditions attached to the exemption.

(2) The importer of the goods or any person who intends to sell, transfer, use or apply the goods, other than in respect of which the exemption was granted, or any person who may acquire or come into possession of the goods as a result of the sale or transfer, use or application, shall forthwith notify the Director-General of the fact, with such particulars as the Director-General may require, and, subject to subsection (3), pay the duty, excise duty and taxes in accordance with subsection (2A).

(2A) (a) Where any goods are sold or transferred before the expiry of the 3-year period or 4-year period referred to in subsection (1) without breach of the notification referred to in subsection (2) or of any of the other conditions attached to the exemption, the duty, excise duty and taxes shall be computed proportionately by reference to any time remaining due out of the 3-year period or 4-year period, as the case may be.

(aa) Notwithstanding subsections (1), (2) and (2A)(a), in the case of a motor vehicle or motorcycle purchased by an officer, or a beneficiary, in accordance with his entitlement, and transferred to his succession on his death, no duty, excise duty and taxes shall be claimed provided that the motor vehicle or motorcycle is not sold, transferred or disposed of within the time remaining due out of the 3-year period or 4-year period, as the case may be.

(b) Subject to paragraph (a), where any goods to which subsection (1) applies -

- (i) are sold or transferred and there has been a breach of the notification referred to in subsection (2) or of any of the other conditions attached to the exemption; or
- (ii) put to any use or applied to any object, other than that in respect of which the exemption was granted,

the total amount of duty, excise duty and taxes which would have been payable, but for the exemption, shall become due and payable, together with a penalty not exceeding 50 per cent of the amount due and interest at the rate of 0.5 per cent per month or part of the month on the amount due from the time the goods have been exempted to the date of payment.

(c) The Director-General shall compute the amount payable in accordance with paragraph (a) or (b) and issue, by registered post, to the person liable to pay the amount, a notice showing how the amount has been arrived at and the date by which the amount should be paid.

(d) Where a person is dissatisfied with a notice under paragraph (c), the person may, within 28 days of the date of the notice, object to the notice in a form approved by the Director-General and send the form duly filled in to the Director-General by registered post.

(e) Where a person makes an objection under paragraph (d), he shall specify in the form the detailed grounds of the objection.

(f) Where it is proved to the satisfaction of the Director-General that, owing to illness or other reasonable cause, a person has been prevented from making an objection within the time limit specified in paragraph (d), the Director-General may consider the objection.

(fa) Where the Director-General refuses to consider an objection made after the time limit specified in paragraph (d), he shall, within 28 days of the date of receipt of the letter of objection, give notice of the refusal to the person.

(g) Any objection under this subsection shall be dealt with independently by an objection directorate set up by the Director-General for that purpose.

(h) The burden of proving that the notice of the Director-General is incorrect, or what the notice should be, shall lie on the person.