



**GUIDELINES FOR THE PROCESSING OF BILL OF
ENTRY UNDER FREEPORT REGIME AS FROM
01 OCTOBER 2018**

28th September 2018

**MRA CUSTOMS
DEPARTMENT**

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1. INTRODUCTION

Section 31(a) of the Finance (Miscellaneous Provisions) Act 2018 has amended section 7 of the Freeport Act 2004, by the introduction of a statutory time frame for the warehousing of goods entering the Freeport, which is as follows:

- (i) for goods entered on or before 30 September 2018, the maximum warehousing period will be 42 months; and
- (ii) for goods entered on or after 01 October 2018, the maximum warehousing period is 24 months.

The warehousing period should always be calculated from the date of validation of the first Import Freeport bill of entry (BOE) for all consignments whether it is direct import into Freeport or transfer from one Freeport to another or within the same Freeport zone.

The statutory warehousing period shall NOT apply for the Freeport operators carrying out manufacturing activities as well as for materials and equipment imported into Freeport by Freeport developers for the exclusive use in their Freeport zones that are for BOE with CPC 98580.

Freeport operators will henceforth be classified either as Manufacturer or Non-manufacturer at Customs for the purpose of processing of BOE.

This guideline has been developed to assist declarants and Freeport operators to make their BOE in an appropriate manner in relation to the amendment made to section 7(3)(aa) of the Freeport Act 2004.

2. NON - MANUFACTURING

2.1 IMPORT BOE

Similar to a normal declaration, the user should input all the particulars in all screens as normally done for Freeport Import BOEs. In addition, it is now **mandatory** to specify a **warehouse code** as shown below.

Mauritius TradeNet System - Bill of Entry - [General Segment 2]

Action Communication Window

Job No: 18092600081TNCUST04 Status: Incomplete Approved Status: Created

Tpt Mode	3 BY SEA	Place of L/S	NCTM NEW CONTAINER TERMINAL
		Storage Area	FPZ01 FLOUR & LUX SHEDS
Report No.	0011218	Report Date	25/09/2018
Manifested Frt	USD 1,500.00	B/L No.	BL45620180
Gross Mass	15000.000	Net Mass	15000.000
Total Pkg	100	Volume (M3)	1
City of C/D	AE UNITED ARAB EMIRATES	Total Invoice	USD 10000
License Type	REG REGULAR IMPORTS OR EXPORTS	Total FOB Fcy	USD 10000
Dly Terms	03 FREE ON BOARD	Rate	34.8365
Dly Terms Plc	P.LOUIS	Total FOB Ncy	348365
Vsl/Aircraft ID	TEST	Total Freight	USD 1500
ETD		Total Other Cost	USD 10
Port of L/U	MUPLU PORT LOUIS *PORT *	Total Insurance	USD 10
Entry/Exit Off	PL02 CUSTOMS & EXCISE DEPARTMENT	Voyage	
Warehouse Code	FP01	Nationality	AE UNITED ARAB EMIRATES
		Valuation method	1
		Pro-rate Flag (G/V/F)	G
		Container Indicator(G/F/L)	F

Header 1 Header 3

Figure 1: Import BOE

2.2 EXPORT BOES

2.2.1 Single previous Import BOE

The user should input all the particulars in all screens as normally done for Freeport Export BOEs, with **warehouse code** to be mandatorily input as shown in **Figure 1** above.

In addition, at item level, the related **previous import BOE** and the **corresponding Item Number** need to be specified as shown below.

The screenshot shows a software interface for creating an Export BOE (Non-Manufacturing). The top bar includes menu options (Action, Communication, Window) and a toolbar with icons for file operations. The main area is divided into several sections:

- Job Information:** Job No: 18092800016TNCUST04, Status: Incomplete, Approved Status: Created.
- Item Details:** Item No. 001, HS Code 40011000, Regime Code 38, Number & Kind 100, NKPK, Description TEST.
- Origin/Zone:** Cty Orig/Dest AE, UNITED ARAB EMIRATES, Zone XPT, CPC 38552, Vol 1.
- Weights and Costs:** Gross Wt (KG) 10000.000, Net Wt (KG) 10000.000, FOB Fcy USD 10000, FOB Ncy 348365, Freight USD 348365, Insurance USD 3484, Others USD 3484, CV Ncy 348365.
- Suppliers and Values:** Supp U1, Supp U2, BG Amt, Reserve Value, Duty Payable, Duty Exempted.
- Previous BOE Information:** Prev Dec 92018000912, Previous Dec Item 1 (highlighted with a red box).
- Time Limit:** 0.
- Table:** A table with columns: Item No, HS Code, Comp Status, Pkg Coc. The first row contains: 001, 40011000, C, NKPK.
- Summary and Actions:** Total Item 1, Pop Confirm Window checked, and buttons for Ins, Dup, Del, Prev, Retv, Save, Clear.
- Footer Buttons:** Tax, Prev Dec, Annexed Docs, License.

Figure 2: Export BOE (Non-Manufacturing)

2.2.2 More than one previous import BOEs

The Total Gross Mass and Net Mass must be input at header level (Header2).

The screenshot shows a software window titled "Action Communication Window" with a menu bar and a toolbar. The main area contains a form for an Export BOE. The form is organized into several sections:

- Job Information:** Job No (18092800015TNCUST04), Status (Incomplete), Approved Status (Created).
- Shipment Details:** Tpt Mode (3 BY SEA), Place of L/S (FPZ05 MFD), Storage Area (FPZ01 FLOUR & LUX SHEDS).
- Reporting Information:** Report No., Report Date, B/L No., Manifested Frt.
- Mass and Volume:** Gross Mass (3000.000), Net Mass (3000.000), Total Pkg (100), Volume (M3) (1). This section is highlighted with a red box.
- Origin and License:** Cty of C/D (AE UNITED ARAB EMIRATES), License Type (REG REGULAR IMPORTS OR EXPORTS).
- Terms and Conditions:** Dly Terms (04 COST & FREIGHT), Dly Terms Plc (TEST).
- Vessel and Voyage:** Vsl/Aircraft ID (TEST SHIP), Voyage.
- Port and Nationality:** ETD, Port of L/U (MUPLU PORT LOUIS *PORT *), Nationality (AE UNITED ARAB EMIRATES).
- Customs and Valuation:** Entry/Exit Off (PL02 CUSTOMS & EXCISE DEPARTMENT), Warehouse Code (FP01), Valuation method (1).
- Financials:** Total Invoice (USD 10000), Total FOB Fcy (USD 10000), Rate (34.8365), Total FOB Ncy (348365), Total Freight (USD 2000), Total Other Cost (USD 100), Total Insurance (USD 100).
- Flags and Indicators:** Pro-rate Flag (G/W/F) (G), Container Indicator (G/F/L) (F).
- Buttons:** Header 1, Header 3.

Figure 3: Export BOE with more than one previous BOE (Header 2)

In case more than one previous import BOE needs to be specified, it is mandatory that a new **ITEM** be created for each import previous **BOE**.

The screenshot shows a software interface for creating an export BOE. The top bar includes 'Action', 'Communication', and 'Window' menus, along with icons for file operations. The 'Job No' is 18092800016TNCUST04, 'Status' is Incomplete, and 'Approved Stat' is Created.

The main form contains the following fields:

- Item No.:** 002
- HS Code:** 40011000
- Regime Code:** 38
- Number & Kind:** 50, PK
- Description:** TEST
- Cty Orig/Dest:** AU, AUSTRALIA
- Zone:** XPT, **CPC:** 38505, **Vol:** 1
- Gross Wt (KG):** 2500.000, **Net Wt (KG):** 2500.000
- FOB Fcy:** USD 10000, **FOB Ncy:** 348365
- Freight:** USD 87091, **Insurance:** USD 871
- Others:** USD 871, **CV Ncy:** 348365
- Supp U1:**, **Supp U2:**
- BG Amt:**, **Reserve Value:**
- Duty Payable:**, **Duty Exempted:**
- Prev Dec:** 92018000123 (highlighted in red)
- Previous Dec Item:** 1 (highlighted in red)
- Time Limit:** 0

At the bottom of the form are buttons for 'Tax', 'Prev Dec', 'Annexed Docs', and 'License'. On the right side, there is a table with columns 'Item No', 'HS Code', 'Comp Status', and 'Pkg Coc'. The first row contains '001', '40011000', 'C', and 'NKPK'. Below the table, there are buttons for 'Ins', 'Dup', 'Del', 'Retv', 'Save', 'Clear', and 'Prev', along with a 'Total Item' counter set to 1 and a checked 'Pop Confirm Window' option.

Figure 4: Export BOE with more than one previous BOE (Items)

Note:

1. For non-manufacturing Freeport Operators the Gross Mass of the Export BOE at item level must be \leq the Gross Mass of the previous import BOE for each item
2. Same HS code as in the previous import BOE should be used.

2.3 TRANSFER BOES

Three types of transfers are allowed as follows:

- (a) Goods transferred from one Freeport zone to another Freeport zone (same Freeport operator) - CPC 38551 & 98551
- (b) Goods transferred from one Freeport operator to another Freeport operator within same zone - CPC 38552 & 98552
- (c) Goods transferred from one Freeport operator to another Freeport operator between different zones – CPC 38553 & 98553

The export BOE with CPC 38551, 38552, 38553 should mandatorily have as previous BOE, a validated BOE with Regime code 98. That is, the BOE for the initial import into Freeport.

The re-warehousing BOEs with CPC 98551, 98552, 98553 should mandatorily have as previous BOE a validated BOE with CPC 38551, 38552, 38553 respectively.

Note:

For Non-Manufacturing Freeport Operators, it will not be allowed to include more than one previous import BOEs in a transfer BOE, that is, **each previous Import BOE** must be done on a new BOE

3. MANUFACTURING

3.1 IMPORT BOE

Follow similar steps as in [2.1](#) above.

3.2 EXPORT BOES

3.2.1 Single previous import BOE

Follow similar steps as in [2.1.1](#) above.

3.2.2 More than one previous import BOEs

If more than one previous Import BOEs need to be input, **only one item** line needs to be input with a previous declaration. The Total number of packages and the Total gross Mass of the export consignment need to be specified in this item line.

Mauritius TradeNet System - Bill of Entry - [Item Segment]

Action Communication Window

Job No: 18092800073TNCUST04 Status: Incomplete Approved Status: Created

Item No: 001 HS Code: 84029000 Regime Code: 38

Number & Kind: 1 PK Description: MACHINES

Item No	HS Code	Comp Status	Z
001	84029000	C	XPT

Cty Orig/Dest: AU AUSTRALIA

Zone: XPT CPC: 38505 Vol:

Gross Wt (KG): 100.000 Net Wt (KG): 100.000

FOB Ncy: USD 3484

Freight: USD 348 Insurance: USD 348

Others: 0 CV Ncy: 3484

Supp U1: Supp U2:

BG Amt: Reserve Value:

Duty Payable: Duty Exempted:

Prev Dec: 92018000927 Previous Dec Item No: 1

Total Item: 1

Pop Confirm Window

Controls: Ins Dup Del Prev Retv Save Clear

Tax Prev Dec Annexed Docs License

Figure 5: Export BOE with more than one previous BOE (Manufacturing)

For the remaining Import BOEs, same need to be specified in Marks & Number as shown below.

Mauritius TradeNet System - Bill of Entry - [Marks & Numbers]

Action Communication Window

Job No: 18092800073TNCUST04 Status: Incomplete Approved Status: Created

Container No	Status	Date
→ MSKU3322568		

Total No of Containers: 1 **Delete** **Insert**

Container Status
SA - Shipment Allowed DA - Delivey Allowed
EX - Physical Examination SC - Scanning

Marks & Number

92018000928-ITM1
92018000931-ITM6
92018000912-ITM3
92018000919-ITM2
92018000925-ITM15

Header 1

Note:

1. For manufacturing Freeport operators, there will be no validation in Gross Mass between import and Export BOEs
2. Related Import and Export BOEs may contain different HS codes

3.3 TRANSFER BOES

Follow same steps as in [3.2](#) above for Export BOEs in both cases of single item line or multiple item lines.

4. CONCLUSION

This guideline has been made in order to help Declarants and Freeport operators to easily make BOEs in respect to the amendments made as per section 7(3)(aa) of the Freeport Act 2004.