Customs (Movement Certificate EUR 1) Regulations 2005

GN No. 81 of 2005

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

1. These regulations may be cited as the Customs (Movement Certificate EUR 1) Regulations 2005.

2. In these regulations -

   “Act” means the Customs Act;

1 2 3 4 5 “Agreements” means the IEPA, the Turkey FTA and the ESA-UK Economic Partnership Agreement;

   “application” means an application for a certificate set out in the form specified in the First Schedule;

   “approved exporter” means an exporter who –

      (a) makes frequent exports;

      (b) offers to the satisfaction of the Comptroller all guarantees necessary to verify the originating status of the products as well as the fulfillment of the other requirements of the Agreements;

      (c) is subject to such conditions as may be determined by the Comptroller, and authorised as such by the Comptroller;

   “certificate” means the movement certificate EUR I set out in the form specified in the Second Schedule;

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

10 “ESA-UK Economic Partnership Agreement” means the agreement establishing an economic partnership agreement between the Eastern and Southern Africa States and the United Kingdom of Great Britain and Northern Ireland, and signed by the Republic of Mauritius on 31 January 2019;
“Export”, for the purposes of these regulations, means –

(a) any product exported from Mauritius to any State within the European Union under the IEPA or to the United Kingdom of Great Britain and Northern Ireland under the ESA-UK Economic Partnership Agreement and qualifying for a certificate or an invoice declaration; or

(b) any product –

(i) of which the HS Code is listed in the Fourth or Fifth Schedule;

(ii) falling under Chapters 25 to 97 of the Customs Tariff Act, except any product of which the HS Code is listed in the Sixth Schedule,

which is exported to the Republic of Turkey under the Turkey FTA, and qualifying for a certificate or an invoice declaration;

“IEPA” means the interim agreement establishing a framework for an economic partnership agreement between Eastern and Southern Africa States and the European Community and its member States and signed by the Republic of Mauritius on 29 August 2009 and subsequently amended as per Decision No. 1/2020 of the EPA Committee of 14 January 2020 published in the Official Journal of the European Union, L 93 of 27 March 2020;

“Invoice declaration” means a declaration given by an exporter on an invoice, a delivery note or any other commercial document describing, in details, the products concerned so as to enable them to be identified, as referred to in the Agreements and set out –

(a) in the Third Schedule to the IEPA;

(b) in the Seventh Schedule to the ESA-UK Economic Partnership Agreement;

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

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

“Turkey FTA” means the Free Trade Agreement between the Republic of Turkey and the Republic of Mauritius signed on 9 September 2011.

3. (a) No person other than the Comptroller shall print or cause to be printed the forms set out in the First Schedule and the Second Schedule.

(b) The form of the certificate -
(i) shall measure 210 x 297mm, a tolerance of up to plus 8mm or minus 5mm in the length may be allowed and the paper used must be white, sized for writing, not containing mechanical pulp and weighing not less than 25gm/m2;

(ii) shall have a printed green guilloche pattern background making any falsification by mechanical or chemical means apparent to the eye;

(iii) shall include a reference that the printer has been approved by the Comptroller; bear the name and address of the printer or a mark by which the printer can be identified and a serial number, either printed or not, by which it can be identified; and

(iv) bear the seal of the Customs.

4. No TradeNet user shall submit an application otherwise than in the manner referred to in paragraph (aa).

(aa) Unless otherwise authorised by the Comptroller, every TradeNet user shall, subject to regulation 9, in respect of every export, submit, in due time to the Comptroller, the application together with the form of the certificate duly filled in electronically through the TradeNet.

(b) The application and the form of the certificate under paragraph (aa) shall be accompanied by -

(i) a copy of the original import Customs declaration, relating to the import of any raw materials used in the working or processing of the export;

(ii) a copy of the original export Customs declaration; and

(iii) any other document, evidence or sample as may be required by the Comptroller.

26(c) The Comptroller shall, on being satisfied that the applicant has complied with the provisions of paragraphs (aa) and (b), issue, subject to regulation 6, the certificate to the exporter through the Customs Management System at the time the exportation is effected or ensured.

(d) The entries and particulars recorded in the TradeNet in respect of an 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 Comptroller shall be presumed, unless evidence to the contrary is adduced, to be correct.

5. No person other than the Comptroller shall issue a certificate in respect of any export to any State within the European Union to the United Kingdom of Great Britain and Northern Ireland or to the Republic of Turkey.
6. (a) A certificate may exceptionally be issued after exportation of the products to which it relates where -

(i) it was not issued at the time of exportation because of errors or involuntary omissions or special circumstances; or

(ii) it is proved to the satisfaction of the Comptroller that a certificate was issued but was not accepted at importation for technical reasons.

(b) For the purposes of paragraph (a), the exporter shall indicate in his application the place and date of exportation of the products to which the certificate relates and state the reasons for his request.

(c) Where a certificate is issued under paragraph (a), it shall be endorsed with the words "ISSUED RETROSPECTIVELY".

7. (a) In the event of theft, loss or destruction of a certificate, the exporter may apply to the Comptroller for a duplicate.

(b) Where a duplicate is issued under paragraph (a) -

(i) it shall be endorsed with the words "DUPLICATE" in the "Remarks" box of the duplicate certificate;

(ii) it shall bear the date of issue of the original certificate and shall take effect as from that date.

8. Where the products enter an ACP State or OCT other than the country of origin, a further period of validity of 4 months shall begin on the date on which the customs authorities in the country of transit enter the following in box 7 of the certificate -

(a) the word "transit";

(b) the name of the country of transit;

(c) the official stamp of Customs; and

(d) the date of the endorsements.

9. (a) An invoice declaration may be made –

(i) by an approved exporter; or

(ii) by any exporter for any consignment consisting of one or more packages containing originating products whose total value does not exceed 6000 euros.
Where a person is authorised by the Comptroller to be an approved exporter, the Comptroller shall allocate to that approved exporter a Customs authorisation number which shall appear on the invoice declaration.

Where the approved exporter -

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

(ii) makes an incorrect use of the authorisation; or

(iii) otherwise contravenes this regulation,

the Comptroller 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

10. Any person who -

(a) submits, for the purpose of an application for a certificate under regulation 4, a document which is false, incorrect or misleading in any material particular, or which is not a genuine document;

(b) provides, in any document, any information which is false or misleading in any material particular;

(c) tampers with a certificate or an invoice declaration or causes a certificate or an invoice declaration to be tampered with;

(d) prepares or presents a certificate or an invoice declaration purporting to be a genuine certificate or an invoice declaration which is not, in fact, a genuine certificate or an invoice declaration; or

(e) makes an incorrect use of the authorisation, under regulation 9(b),

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 and the goods which are the subject matter of the contravention shall be liable to forfeiture.


Made by the Minister on 11th May 2005.
## APPLICATION FOR A MOVEMENT CERTIFICATE

<p>| | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>1. Exporter</strong> (Name, full address, country)</td>
<td><strong>EUR. 1</strong> No AMS/See notes overleaf before completing this form</td>
</tr>
<tr>
<td><strong>3. Consignee</strong> (Name, full address, country) (Optional)</td>
<td><strong>2. Application for a certificate to be used in preferential trade between</strong></td>
</tr>
<tr>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>4. Country, group of countries or territory in which the products are considered as originating</strong></td>
<td><strong>5. Country, group of countries or territory of destination</strong></td>
</tr>
<tr>
<td><strong>6. Transport details</strong> (Optional)</td>
<td><strong>7. Remarks</strong></td>
</tr>
<tr>
<td><strong>8. Item number; Marks and numbers; Number and kind of packages (1); Description of goods</strong></td>
<td><strong>9. Gross mass (kg) or other measure (litre, m³, etc.)</strong></td>
</tr>
<tr>
<td></td>
<td><strong>10. Invoices (Optional)</strong></td>
</tr>
</tbody>
</table>

(1) If goods are not packed, indicate number of articles or state “In bulk” as appropriate
DECLARATION BY THE EXPORTER

I, the undersigned, exporter of the goods described overleaf,

DECLARE that the goods meet the conditions required for the issue of the attached certificate;

SPECIFY as follows the circumstances which have enabled these goods to meet the above conditions:

…………………………………………………………………………………
…………………………………………………………………………………
…………………………………………………………………………………
…………………………………………………………………………………

SUBMIT the following supporting documents (1):

…………………………………………………………………………………
…………………………………………………………………………………
…………………………………………………………………………………
…………………………………………………………………………………

UNDERTAKE to submit, at the request of the appropriate authorities, any supporting evidence which these authorities may require for the purpose of issuing the attached certificate, and undertake, if required, to agree to any inspection of my accounts and to any check on the processes of manufacture of the above goods, carried out by the said authorities;

REQUEST the issue of the attached certificate for these goods.

………………………………………………………
(Place and date)

………………………………………………………
(Signature)

(1) For example: import documents, movement certificates, manufacturer's declarations, etc. referring to the products used in manufacture or to the goods re-exported in the same state.
## MOVEMENT CERTIFICATE

1. **Exporter** (Name, full address, country)
   - **EUR. 1** No AMS/
   - See notes overleaf before completing this form

2. **Certificate used in preferential trade between**
   - .................................................................
   - and .................................................................
   - (insert appropriate countries or groups of countries or territories)

3. **Consignee** (Name, full address, country)
   - (Optional)

4. **Country, group of countries or territory in which the products are considered as originating**

5. **Country, group of countries or territory of destination**

6. **Transport details** (Optional)

7. **Remarks**

8. **Item number; Marks and numbers; Number and kind of packages (1); Description of goods**

9. **Gross mass (kg) or other measure (litre, m³, etc.)**

10. **Invoices** (Optional)

11. **CUSTOMS ENDORSEMENT**
   - Declaration certified
   - Export document (2)
   - Form…………………………
   - No………
   - Customs
   - office…………………………
   - Issuing country or territory………………
   - .................................................................
   - .................................................................
   - Date…………………………
   - .................................................................
   - (Signature)
   - **Stamp**

12. **DECLARATION BY THE EXPORTER**
   - I, the undersigned declare that the goods described above meet the conditions required for the issue of this certificate
   - Place and date
   - .................................................................
   - (Signature)

---

(1) If goods are not packed, indicate number of articles or state “in bulk” as appropriate
(2) Complete only where the regulations of the exporting country or territory require
<table>
<thead>
<tr>
<th>13. REQUEST FOR VERIFICATION, to:</th>
<th>14. RESULT OF VERIFICATION</th>
</tr>
</thead>
<tbody>
<tr>
<td>Verification of the authenticity and accuracy of this certificate is requested</td>
<td>Verification carried out shows that this certificate (*)</td>
</tr>
<tr>
<td>..........................................................</td>
<td>Was issued by the Customs Office indicated and that the information contained therein is accurate</td>
</tr>
<tr>
<td>..........................................................</td>
<td>Does not meet the requirements as to authenticity and accuracy (see remarks appended).</td>
</tr>
<tr>
<td>(Place and date)</td>
<td>..........................................................</td>
</tr>
<tr>
<td>Stamp</td>
<td>Stamp</td>
</tr>
<tr>
<td>..........................................................</td>
<td>(Place and date)</td>
</tr>
<tr>
<td>(Signature)</td>
<td>(Signature)</td>
</tr>
</tbody>
</table>

(*) insert X in the appropriate box.

NOTES

1. Certificates must not contain erasures or words written over one another. Any alterations must be made by deleting the incorrect particulars and adding any necessary corrections. Any such alteration must be initialed by the person who completed the certificate and endorsed by the customs authorities of the issuing country or territory.

2. No spaces must be left between the items entered on the certificate and each item must be preceded by an item number. A horizontal line must be drawn immediately below the last item. Any unused space must be struck through in such a manner as to make any later additions impossible.

3. Goods must be described in accordance with commercial practice and with sufficient detail to enable them to be identified.
THIRD SCHEDULE
[Regulation 2]

INVOICE DECLARATION

The exporter of the products covered by this document (Customs authorisation No .......... (1)) declares that, except where otherwise clearly indicated, these products are of ................. (2) Preferential origin.

Place and date (3) Signature of the exporter (in addition the name of the person signing the declaration has to be indicated in clear script)

Notes –

(1) (a) When the invoice declaration is made out by an approved exporter within the meaning of Article 24 of the Protocol, the authorisation number of the approved exporter shall be inserted in this space.

(b) When the invoice declaration is not made out by an approved exporter, the words in brackets shall be omitted or the space left blank.

(2) (a) Origin of products shall be indicated.

(b) When the invoice declaration relates in whole or in part, to products originating in Ceuta and Melilla within the meaning of Article 45 of the Protocol, the exporter shall clearly indicate them in the document on which the declaration is made out by means of the symbol "CM".

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

(4) (a) See Article 23(5) of the Protocol.

(b) In cases where the exporter is not required to sign, the exemption of signature also implies the exemption of the name of the signatory.

______________________
## FOURTH SCHEDULE
[Regulation 2]

<table>
<thead>
<tr>
<th>HS CODE</th>
<th>HS CODE</th>
<th>HS CODE</th>
<th>HS CODE</th>
</tr>
</thead>
<tbody>
<tr>
<td>610120</td>
<td>610910</td>
<td>620331</td>
<td>620469</td>
</tr>
<tr>
<td>610220</td>
<td>610990</td>
<td>620332</td>
<td>620520</td>
</tr>
<tr>
<td>610342</td>
<td>611011</td>
<td>620341</td>
<td>620530</td>
</tr>
<tr>
<td>610343</td>
<td>611020</td>
<td>620342</td>
<td>620590</td>
</tr>
<tr>
<td>610432</td>
<td>611030</td>
<td>620343</td>
<td>620630</td>
</tr>
<tr>
<td>610442</td>
<td>611090</td>
<td>620349</td>
<td>620640</td>
</tr>
<tr>
<td>610443</td>
<td>611120</td>
<td>620432</td>
<td>620690</td>
</tr>
<tr>
<td>610462</td>
<td>611241</td>
<td>620433</td>
<td>620821</td>
</tr>
<tr>
<td>610510</td>
<td>611521</td>
<td>620439</td>
<td>620891</td>
</tr>
<tr>
<td>610520</td>
<td>611522</td>
<td>620442</td>
<td>620920</td>
</tr>
<tr>
<td>610610</td>
<td>611529</td>
<td>620443</td>
<td>621210</td>
</tr>
<tr>
<td>610620</td>
<td>611710</td>
<td>620449</td>
<td>621430</td>
</tr>
<tr>
<td>610721</td>
<td>620111</td>
<td>620452</td>
<td>630221</td>
</tr>
<tr>
<td>610821</td>
<td>620192</td>
<td>620453</td>
<td>630231</td>
</tr>
<tr>
<td>610822</td>
<td>620292</td>
<td>620459</td>
<td>630260</td>
</tr>
<tr>
<td>610831</td>
<td>620311</td>
<td>620462</td>
<td>640299</td>
</tr>
<tr>
<td>610891</td>
<td>620319</td>
<td>620463</td>
<td>640419</td>
</tr>
</tbody>
</table>

________________________
### FIFTH SCHEDULE
[Regulation 2]

<table>
<thead>
<tr>
<th>HS CODE</th>
<th>PRODUCT DESCRIPTION</th>
</tr>
</thead>
<tbody>
<tr>
<td>0302.42</td>
<td>Anchovies</td>
</tr>
<tr>
<td>0302.46</td>
<td>Cobia</td>
</tr>
<tr>
<td>0302.54</td>
<td>Hake</td>
</tr>
<tr>
<td>0302.55</td>
<td>Alaska Pollack</td>
</tr>
<tr>
<td>0302.56</td>
<td>Blue Whitings</td>
</tr>
<tr>
<td>0302.69</td>
<td>Other</td>
</tr>
<tr>
<td>0302.71</td>
<td>Tilapias</td>
</tr>
<tr>
<td>0320.72</td>
<td>Catfish</td>
</tr>
<tr>
<td>0302.73</td>
<td>Carp</td>
</tr>
<tr>
<td>0302.79</td>
<td>Other</td>
</tr>
<tr>
<td>0302.82</td>
<td>Rays and skates</td>
</tr>
<tr>
<td>0302.84</td>
<td>Seabass</td>
</tr>
<tr>
<td>0302.85</td>
<td>Seabream</td>
</tr>
<tr>
<td>0302.89</td>
<td>Other</td>
</tr>
<tr>
<td>0303.42</td>
<td>Yellowfin tunas (Thunnus albacares)</td>
</tr>
<tr>
<td>0303.44</td>
<td>Bigeye tunas (Thunnus obesus)</td>
</tr>
<tr>
<td>0304.45</td>
<td>Swordfish</td>
</tr>
<tr>
<td>0304.54</td>
<td>Swordfish</td>
</tr>
<tr>
<td>0304.31</td>
<td>Tilapias</td>
</tr>
<tr>
<td>0304.32</td>
<td>Catfish</td>
</tr>
<tr>
<td>0304.33</td>
<td>Nile perch</td>
</tr>
<tr>
<td>0304.39</td>
<td>Other</td>
</tr>
<tr>
<td>0304.41</td>
<td>Pacific salmon</td>
</tr>
<tr>
<td>0304.42</td>
<td>Trout</td>
</tr>
<tr>
<td>0304.43</td>
<td>Flat fish</td>
</tr>
<tr>
<td>0304.44</td>
<td>Fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanocidae, Merlucciusidae, Moridae and Muraenolepididae</td>
</tr>
<tr>
<td>0304.49</td>
<td>Other</td>
</tr>
<tr>
<td>0304.51</td>
<td>Tilapias, catfish, carp, eels, Nile perch, snakehead</td>
</tr>
<tr>
<td>0304.52</td>
<td>Salmonidae</td>
</tr>
<tr>
<td>0304.59</td>
<td>Other</td>
</tr>
<tr>
<td>0304.61</td>
<td>Tilapias</td>
</tr>
<tr>
<td>0304.62</td>
<td>Catfish</td>
</tr>
<tr>
<td>0304.63</td>
<td>Nile perch</td>
</tr>
<tr>
<td>0304.69</td>
<td>Other</td>
</tr>
<tr>
<td>0304.71</td>
<td>Cod</td>
</tr>
<tr>
<td>0304.72</td>
<td>Haddock</td>
</tr>
<tr>
<td>0304.73</td>
<td>Coalfish</td>
</tr>
<tr>
<td>0304.74</td>
<td>Hake</td>
</tr>
<tr>
<td>Code</td>
<td>Description</td>
</tr>
<tr>
<td>-----------</td>
<td>------------------------------------------------------------------------------</td>
</tr>
<tr>
<td>0304.75</td>
<td>Alaska Pollack</td>
</tr>
<tr>
<td>0304.79</td>
<td>Other</td>
</tr>
<tr>
<td>0304.81</td>
<td>Pacific salmon, Atlantic salmon</td>
</tr>
<tr>
<td>0304.82</td>
<td>Trout</td>
</tr>
<tr>
<td>0304.83</td>
<td>Flat fish</td>
</tr>
<tr>
<td>0304.86</td>
<td>Herrings</td>
</tr>
<tr>
<td>0304.87</td>
<td>Tuna</td>
</tr>
<tr>
<td>0304.89</td>
<td>Other</td>
</tr>
<tr>
<td>0304.93</td>
<td>Tilapia, catfish, carp, eels, Nile perch, snakeheads</td>
</tr>
<tr>
<td>0304.94</td>
<td>Alaska Pollack</td>
</tr>
<tr>
<td>0304.95</td>
<td>Fish of the families <em>Bregmacerotidae</em>, <em>Euclichthyidae</em>, <em>Gadidae</em>, <em>Macrouridae</em>, <em>Melanonidae</em>, <em>Merlucciidae</em>, <em>Moridae</em> and <em>Muraenolepididae</em></td>
</tr>
<tr>
<td>0304.99</td>
<td>Other</td>
</tr>
<tr>
<td>0305.43</td>
<td>Trout</td>
</tr>
<tr>
<td>0305.44</td>
<td>Tilapias, catfish, carp, eels, Nile perch, snakeheads</td>
</tr>
<tr>
<td>0305.49</td>
<td>Other</td>
</tr>
<tr>
<td>0305.69</td>
<td>Other</td>
</tr>
<tr>
<td>0601.20</td>
<td>Bulbs, tubers, tuberous roots, corns, crowns and rhizomes, in growth or in flower, chicory plants and roots</td>
</tr>
<tr>
<td>0602.90</td>
<td>Other</td>
</tr>
<tr>
<td>0603.19</td>
<td>Other</td>
</tr>
<tr>
<td>0603.90</td>
<td>Other</td>
</tr>
<tr>
<td>0604.20</td>
<td>Fresh</td>
</tr>
<tr>
<td>0604.90</td>
<td>Other (Excluding mosses and lichens)</td>
</tr>
<tr>
<td>0709.60</td>
<td>Fruits of the genus capsicum or of the genus pimento</td>
</tr>
<tr>
<td>0709.9910</td>
<td>Palm hearts</td>
</tr>
<tr>
<td>0804.30</td>
<td>Pineapples</td>
</tr>
<tr>
<td>0804.50</td>
<td>Guavas, mangoes and mangosteens</td>
</tr>
<tr>
<td>0810.9030</td>
<td>Lychee</td>
</tr>
<tr>
<td>0910.9910</td>
<td>Curry, neither crushed nor ground</td>
</tr>
<tr>
<td>1604.1411</td>
<td>Tuna and skipjack in vegetable oil</td>
</tr>
<tr>
<td>1604.1416</td>
<td>Fillets known as “loins”</td>
</tr>
<tr>
<td>1604.1419</td>
<td>Other</td>
</tr>
<tr>
<td>1604.1490</td>
<td>Other</td>
</tr>
<tr>
<td>1604.2010</td>
<td>Of Salmon</td>
</tr>
<tr>
<td>1604.2090</td>
<td>Of other fish</td>
</tr>
<tr>
<td>1902.1110</td>
<td>Instant noodles</td>
</tr>
<tr>
<td>1902.1190</td>
<td>Other</td>
</tr>
<tr>
<td>1902.1910</td>
<td>Containing no common wheat flour or meal</td>
</tr>
<tr>
<td>1902.1990</td>
<td>Other</td>
</tr>
<tr>
<td>1902.30</td>
<td>Other pasta</td>
</tr>
<tr>
<td>Code</td>
<td>Description</td>
</tr>
<tr>
<td>------------</td>
<td>-----------------------------------------------------------------------------</td>
</tr>
<tr>
<td>1905.31</td>
<td>Sweet biscuits</td>
</tr>
<tr>
<td>1905.32</td>
<td>Waffles and wafers</td>
</tr>
<tr>
<td>1905.9010</td>
<td>Empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products</td>
</tr>
<tr>
<td>1905.9020</td>
<td>Ordinary bread</td>
</tr>
<tr>
<td>1905.9030</td>
<td>Cereal products, not being snacks, bread, pastry, cakes or biscuits, to be used as breakfast cereals</td>
</tr>
<tr>
<td>1905.9090</td>
<td>Other</td>
</tr>
<tr>
<td>2001.9010</td>
<td>Mango chutney</td>
</tr>
<tr>
<td>2001.9090</td>
<td>Other</td>
</tr>
<tr>
<td>2005.99</td>
<td>Other</td>
</tr>
<tr>
<td>2007.10</td>
<td>Homogenised preparations</td>
</tr>
<tr>
<td>2007.91</td>
<td>Citrus fruit</td>
</tr>
<tr>
<td>2007.99</td>
<td>Other</td>
</tr>
<tr>
<td>ex. 2008.99</td>
<td>Banana chips</td>
</tr>
<tr>
<td>ex 2103.9090</td>
<td>Hot pepper sauce</td>
</tr>
<tr>
<td>2201.1011</td>
<td>Mineral waters in plastic bottles</td>
</tr>
<tr>
<td>2201.1019</td>
<td>Other</td>
</tr>
<tr>
<td>2201.1021</td>
<td>Aerated waters in plastic bottles</td>
</tr>
<tr>
<td>2201.1029</td>
<td>Other</td>
</tr>
<tr>
<td>2202.1010</td>
<td>Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured in plastic bottles</td>
</tr>
<tr>
<td>2202.1020</td>
<td>Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured in cans</td>
</tr>
<tr>
<td>2202.1090</td>
<td>Other</td>
</tr>
<tr>
<td>2202.9010</td>
<td>Soya milk</td>
</tr>
<tr>
<td>2202.9020</td>
<td>Aloe vera gel and aloe vera drinking gelpure, used as health drink</td>
</tr>
<tr>
<td>2202.9030</td>
<td>Fruit juice</td>
</tr>
<tr>
<td>2202.9040</td>
<td>Almond milk</td>
</tr>
<tr>
<td>2202.9050</td>
<td>Oat milk</td>
</tr>
<tr>
<td>2202.9060</td>
<td>Rice milk</td>
</tr>
<tr>
<td>2202.9090</td>
<td>Other</td>
</tr>
<tr>
<td>2203.0010</td>
<td>Beer made from malt in can</td>
</tr>
<tr>
<td>2203.0090</td>
<td>Other</td>
</tr>
<tr>
<td>2309.10</td>
<td>Dog or cat food, put up for retail sale</td>
</tr>
<tr>
<td>2309.9010</td>
<td>Preparations and ingredients for use in the manufacture of animal feed</td>
</tr>
<tr>
<td>2309.9020</td>
<td>Pet foods other than those of heading 2309.10</td>
</tr>
<tr>
<td>2309.9090</td>
<td>Other</td>
</tr>
<tr>
<td>HS CODE</td>
<td>PRODUCT DESCRIPTION</td>
</tr>
<tr>
<td>------------</td>
<td>---------------------------------------------------------</td>
</tr>
<tr>
<td>2905.43</td>
<td>Mannitol</td>
</tr>
<tr>
<td>2905.44</td>
<td>D-glucitol (sorbitol)</td>
</tr>
<tr>
<td>3301</td>
<td>Essential Oils</td>
</tr>
<tr>
<td>3302.10</td>
<td>Mixtures of odoriferous substances and mixtures</td>
</tr>
<tr>
<td>3501-3505</td>
<td>Albuminidoidal substances, modified starches, glues, enzymes</td>
</tr>
<tr>
<td>3809.10</td>
<td>Finishing agents</td>
</tr>
<tr>
<td>3824.60</td>
<td>Sorbitol other than that of subheading 2905.44</td>
</tr>
<tr>
<td>4101-4103</td>
<td>Raw hides and skin</td>
</tr>
<tr>
<td>4301</td>
<td>Raw furskins</td>
</tr>
<tr>
<td>4501</td>
<td>Natural cork</td>
</tr>
<tr>
<td>5001-5003</td>
<td>Silkworm cocoon, raw silk and silk waste</td>
</tr>
<tr>
<td>5101-5103</td>
<td>Wool and animal hair</td>
</tr>
<tr>
<td>5201-5203</td>
<td>Raw cotton, waste and cotton carded or combed</td>
</tr>
<tr>
<td>5301</td>
<td>Raw flax</td>
</tr>
<tr>
<td>5302</td>
<td>True hem</td>
</tr>
</tbody>
</table>
37 SEVENTH SCHEDULE
[Regulation 2]

INVOICE DECLARATION

The exporter of the products covered by this document (Customs authorisation No …………………*(1)*) declares that, except where otherwise clearly indicated, these products are of ……………………..*(2)*) Preferential origin.

……………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………
w.e.f 01-January-2008, G/N 28 of 2008, regulation 3 amended regulation 2 of the principal regulations, by revoking the definition of “Agreement” -

“Agreement” means the ACP-EU Partnership Agreement signed in Cotonou on 23 June 2000; and replacing it by a new definition of “Agreement”;

w.e.f 24-December-2009, G/N 184 of 2009, regulation 3 amended regulation 2 of the principal regulations in the definition of “Agreement”, by deleting the words “approved by the Republic of Mauritius on 4 December 2007” and replacing them by the words “signed by the Republic of Mauritius on 29 August 2009”.

w.e.f 01-June-2013, G/N 196 of 2013, regulation 3(a) amended regulation 2 of the principal regulations, by deleting the definition of “Agreement” –

“Agreement” means the interim agreement establishing a framework for an economic partnership agreement between Eastern and Southern Africa States and the European Community and its member States and signed by the Republic of Mauritius on 29 August 2009;

w.e.f 01-June-2013, G/N 196 of 2013, regulation 3(e) amended regulation 2 of the principal regulations, by inserting a new definition of “Agreements”;

w.e.f 01-January-2021, G/N 275 of 2020 & G/N 2284 of 2020, regulation 3(a) amended regulation 2 of the principal regulations, by inserting the a new definition of “Agreements” which is –

“Agreements” means the IEPA and the Turkey FTA;

w.e.f 01-June-2013, G/N 196 of 2013, regulation 3(b) amended regulation 2 of the principal regulations, in the definition of “application”, by deleting the words “referred to in the Agreement and”;

w.e.f 01-June-2013, G/N 196 of 2013, regulation 3(c) amended regulation 2 of the principal regulations, in the definition of “approved exporter”, by deleting the word “Agreement” and replacing it by the word Agreements;

w.e.f 01-June-2013, G/N 196 of 2013, regulation 3(b) amended regulation 2 of the principal regulations, in the definition of “certificate”, by deleting the words “referred to in the Agreement and”;

w.e.f February-2006, G/N 15 of 2006, regulation 3(a)(ii) amended regulation 2 of the principal regulations by inserting the a new definition of “Customs Management System”;

w.e.f 01-January-2021, G/N 275 of 2020, regulation 3(d) amended regulation 2 of the principal regulations, by inserting a new definition for “ESA-UK Economic Partnership Agreement” –

w.e.f 01-June-2013, G/N 196 of 2013, regulation 3(d) amended regulation 2 of the principal regulations, by deleting the definition of “export”

"export", for the purposes of these regulations, means any product exported from Mauritius to any State within the European Union under the Agreement and qualifying for a certificate or an invoice declaration; and replacing it by a new definition of “export;

w.e.f 01-January-2021, G/N 275 of 2020, regulation 3(b) amended regulation 2 of the principal regulations, by amending the definition of “export”, in paragraph (a), which is –

(a) any product exported from Mauritius to any State within the European Union under the IEPA and qualifying for a certificate or an invoice declaration; or

w.e.f 01-June-2013, G/N 196 of 2013, regulation 3(c) amended regulation 2 of the principal regulations, by inserting the a new definition of “IEPA”;

w.e.f 31-March-2020, G/N 241 of 2020, regulation 3 amended regulation 2 of the principal regulations, in the definition of in the definition of “IEPA”, by deleting the words “29 August 2009” and replacing them by the words “29 August 2009 and subsequently amended as per Decision No. 1/2020 of the EPA Committee of 14 January 2020 published in the Official Journal of the European Union, L 93 of 27 March 2020”;

w.e.f 01-June-2013, G/N 196 of 2013, regulation 3(c) amended regulation 2 of the principal regulations, in the definition of “invoice declaration”, by deleting the word “Agreement” and replacing it by the word Agreements”;

w.e.f February-2006, G/N 15 of 2006, regulation 3(a)(i) amended regulation 2 of the principal regulations in the definition “invoice declaration”, by deleting the full-stop appearing at the end and replacing it by a semi-colon;

w.e.f 01-January-2021, G/N 275 of 2020, regulation 3(c) amended regulation 2 of the principal regulations, by deleting the definition of “invoice declaration”, which is-

“invoice declaration” means a declaration given by an exporter on an invoice, delivery note or any other commercial document describing the products concerned in sufficient detail to enable them to be identified, referred to in the Agreements and set out in the Third Schedule.

And replacing it by the new definition;

w.e.f February-2006, G/N 15 of 2006, regulation 3(a)(ii) amended regulation 2 of the principal regulations by inserting the a new definition of “TradeNet”;

Agreements” means the IEPA and the Turkey FTA, and set out in the Third Schedule.
DECLARATION BY THE EXPORTER

(The footnotes do not have to be reproduced).

The exporter of the products covered by this document (Customs authorisation No…………….…… (l)) declares that, except where otherwise clearly indicated, these products are of ……………….. (2) Preferential origin.

(Place and date) (3)

……………………………………………….(4)
Footnotes:

(1) When the invoice declaration is made out by an approved exporter within the meaning of Article 22 of the Protocol, the authorization number of the approved exporter must be entered in this space. When the invoice declaration is not made out by an approved exporter, the words in brackets shall be omitted or the space left blank.

(2) Origin of products to be indicated. When the invoice declaration relates in whole or in part, to products originating in Ceuta and Melilla within the meaning of Article 43 of the Protocol, the exporter must clearly indicate them in the document on which the declaration is made out by means of the symbol "CM".

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

(4) See Article 21(5) of the Protocol. In cases where the exporter is not required to sign, the exemption of signature also implies the exemption of the name of the signatory.

And replaced it by the new Third Schedule as set out in the First Schedule to G/N 275 of 2020.

34 w.e.f 01-June-2013, G/N 196 of 2013, regulation 5 amended the principal regulations, by adding the Fourth Schedule set out in the Schedule to G/N 196 of 2013;
35 w.e.f 01-June-2013, G/N 196 of 2013, regulation 5 amended the principal regulations, by adding the Fifth Schedule set out in the Schedule to G/N 196 of 2013;
36 w.e.f 01-June-2013, G/N 196 of 2013, regulation 5 amended the principal regulations, by adding the Sixth Schedule set out in the Schedule to G/N 196 of 2013;
37 w.e.f 01-January-2021, G/N 275 of 2020, regulation 6 amended the principal regulations, by adding the Seventh Schedule set out in the Second Schedule to G/N 275 of 2020.