

## THE COMPREHENSIVE ECONOMIC PARTNERSHIP AGREEMENT BETWEEN THE GOVERNMENTS OF THE REPUBLIC OF MAURITIUS AND THE UNITED ARAB EMIRATES (CEPA) AND OTHER AMENDMENTS TO THE CUSTOMS TARIFF ACT

### (A) IMPLEMENTATION OF THE COMPREHENSIVE ECONOMIC PARTNERSHIP AGREEMENT BETWEEN THE GOVERNMENTS OF THE REPUBLIC OF MAURITIUS AND THE UNITED ARAB EMIRATES (CEPA)

ECONOMIC OPERATORS ARE HEREBY INFORMED THAT -

(1) THE CEPA SHALL ENTER INTO FORCE AS FROM **1 APRIL 2025**.

(2) FOR THE IMPLEMENTATION OF THE CEPA –

(a) PART I OF THE FIRST SCHEDULE TO THE CUSTOMS TARIFF ACT IS BEING AMENDED TO PROVIDE PREFERENTIAL MARKET ACCESS FOR GOODS IMPORTED INTO MAURITIUS FROM THE UNITED ARAB EMIRATES UNDER CEPA, WHEREBY -

(i) THE H.S CODES SPECIFIED IN PART I OF **ANNEX I** IS BEING DELETED; AND

(ii) THE H.S CODES AND THEIR CORRESPONDING ENTRIES SPECIFIED IN PART II OF **ANNEX I** IS BEING ADDED, IN THE APPROPRIATE NUMERICAL ORDER; AND

(b) REGULATIONS RELATED TO EXPORT TO THE UNITED ARAB EMIRATES HAS BEEN INTRODUCED.

### (3) IMPORT FROM THE UNITED ARAB EMIRATES TO THE REPUBLIC OF MAURITIUS

(a) ORIGINATING **GOODS** EXPORTED FROM THE UNITED ARAB EMIRATES AS FROM **1 APRIL 2025** SHALL BENEFIT PREFERENTIAL MARKET ACCESS IN MAURITIUS –

(i) ON PRODUCTION OF EITHER:

(A) A CERTIFICATE OF ORIGIN AS PER ARTICLES 3.19, 3.22 AND ANNEX 3B TO THE CEPA; OR

(B) AN ORIGIN DECLARATION BY AN APPROVED EXPORTER AS PER ARTICLE 3.21 TO CEPA;

(ii) AT THE RATE OF CUSTOMS DUTY SPECIFIED IN THE “UAE” COLUMN OF THE INTEGRATED TARIFF.

(b) (i) SUBJECT TO PARAGRAPH (b)(ii), ORIGINATING **TARIFF QUOTA GOODS** EXPORTED FROM THE UNITED ARAB EMIRATES AS FROM

**01 APRIL 2025** SHALL BENEFIT PREFERENTIAL MARKET ACCESS IN MAURITIUS ON PRODUCTION OF EITHER:

- (A) A CERTIFICATE OF ORIGIN AS PER ARTICLES 3.19, 3.22 AND ANNEX 3B TO THE CEPA; OR
- (B) AN ORIGIN DECLARATION BY AN APPROVED EXPORTER AS PER ARTICLE 3.21 TO CEPA;

- (ii) ANY **TARIFF QUOTA GOODS** IMPORTED IN EXCESS OF THE TARIFF QUOTA SPECIFIED IN THE “UAE” COLUMN SHALL BE SUBJECT TO THE REPUBLIC OF MAURITIUS’ MFN (MOST FAVOURED NATION) APPLIED RATE, THAT IS, THE RATE OF CUSTOMS DUTY SPECIFIED IN THE “GENERAL” COLUMN OF THE INTEGRATED TARIFF.
- (iii) MRA CUSTOMS, AS COMPETENT AUTHORITY, SHALL ADMINISTER PARAGRAPHS (b)(i) AND (ii) ON A FIRST COME, FIRST SERVED BASIS IN ACCORDANCE WITH THE DATE AND TIME OF VALIDATION OF THE BILL OF ENTRY SUBMITTED FOR HOME CONSUMPTION.

**(4) EXPORT FROM THE REPUBLIC OF MAURITIUS TO THE UNITED ARAB EMIRATES**

- (a) ORIGINATING GOODS EXPORTED FROM THE REPUBLIC OF MAURITIUS AS FROM **1 APRIL 2025** SHALL BENEFIT PREFERENTIAL MARKET ACCESS IN THE UNITED ARAB EMIRATES ON PRODUCTION OF EITHER -
  - (i) A CERTIFICATE OF ORIGIN AS PER THE SECOND SCHEDULE TO THE CUSTOMS (EXPORT TO THE UNITED ARAB EMIRATES UNDER THE COMPREHENSIVE ECONOMIC PARTNERSHIP AGREEMENT) REGULATIONS 2024 (G.N. 245 OF 2024); OR
  - (ii) AN ORIGIN DECLARATION BY AN APPROVED EXPORTER AS PER THE FIRST SCHEDULE TO THE CUSTOMS (EXPORT TO THE UNITED ARAB EMIRATES UNDER THE COMPREHENSIVE ECONOMIC PARTNERSHIP AGREEMENT) REGULATIONS 2024 (G.N. 245 OF 2024);
- (b) APPLICATIONS FOR CERTIFICATE OF ORIGIN UNDER PARAGRAPH (4)(a)(i) HAVE TO BE MADE ELECTRONICALLY ON THE TRADENET.

(5) FOR THE PROPER IMPLEMENTATION OF THE ABOVE MEASURES, THE FOLLOWING CUSTOMS PROCEDURE CODES (CPCs) HAVE BEEN CREATED AS PER TABLES 1 to 4 IN **ANNEX II**.

(6) ALL IMPORTERS / APPROVED EXPORTERS SHALL ENSURE THAT THE ORIGIN DECLARATION USED FOR IMPORT OR EXPORT, AS THE CASE MAY BE,

SHALL BE MADE ON AN INVOICE, A DELIVERY NOTE OR ANY OTHER COMMERCIAL DOCUMENT, USING THE TEXT WHICH APPEARS AS PER ANNEX 3C OF THE CEPA, REPRODUCED AS PER **ANNEX III**.

THE CEPA AND THE WEB APPLICATION USER MANUAL SHALL BE POSTED ON THE MRA WEBSITE.

FOR FURTHER INFORMATION AND ASSISTANCE, YOU MAY CONTACT THE ORIGIN UNIT OF THE CUSTOMS DEPARTMENT ON 202 0500 (EXT. 7216 OR 7240) OR E-MAIL: [origin.customs@mra.mu](mailto:origin.customs@mra.mu).

## **(B) OTHER AMENDMENTS TO THE CUSTOMS TARIFF ACT**

ECONOMIC OPERATORS ARE ALSO INFORMED THAT PART I OF THE FIRST SCHEDULE TO THE CUSTOMS TARIFF ACT IS BEING AMENDED –

- (a) BY DELETING THE H.S CODES SPECIFIED IN PART I OF **ANNEX IV**; AND
- (b) BY INSERTING, IN THE APPROPRIATE NUMERICAL ORDER THE H.S CODES AND THEIR CORRESPONDING ENTRIES SPECIFIED IN PART II OF **ANNEX IV**.

THIS MEASURE SHALL COME INTO OPERATION ON **1 APRIL 2025**.

KINDLY NOTE THAT ANNEXES I AND IV ARE IN THE FORMAT OF THE INTEGRATED TARIFF.

***YOU ARE KINDLY ADVISED TO LIAISE WITH MNS FOR UPDATE OF YOUR FRONT END SYSTEM WITH RESPECT TO PARAGRAPHS (A)(5) and (B).***