

RULES OF ORIGIN HANDBOOK

This handbook aims at providing guidance to manufacturers and exporters on operational procedures to be followed in view of exports of products within the provisions of trade agreements enforced by the Mauritius Revenue Authority (MRA) - Customs Department. This handbook is intended to shed light on means to make optimum use of trade agreements in trade facilitative manner while highlighting the benefits of trade agreements. It is in no instance to be used for legal interpretation of trade agreements provisions. Examples are solely illustrative and do not represent formal determinations.

Updated on: 12 October 2026

*Preferential Rules of
Origin*

TABLE OF CONTENTS

Introduction to Rules of Origin	2
Origin Criteria.....	3
Wholly Obtained or Produced Goods	4
Substantial working or processing of goods	5
A. Change in Tariff Classification - CTC.....	6
B. Value Added Criterion.....	8
C. Material Content Criteria	10
D. Technical Requirements- Specific Processes/ Product Specific Rules	10
Insufficient working or processing.....	11
Direct Transport Rule	12
Territorial Requirement	12
De-Minimis/Tolerance	13
Cumulation.....	14
Proofs of Origin	15
Determining the eligibility of products.....	16
Export Procedure	17
Import Procedure.....	17
Record Keeping Requirements	18
Obligations of Exporters/Importers.....	19
Advance Origin Ruling.....	20
Legal Framework.....	21
Contact Details.....	22

Introduction to Rules of Origin

Rules of Origin (RoO) are sets of agreed guidelines on how to determine a product's country of origin. There are two types of Rules of Origin. The Mauritius Revenue Authority (MRA) Customs Department is responsible for implementation of preferential Rules of Origin. As such, preferential Rules of Origin determine the economic nationality of a product by defining the conditions under which a product is deemed as 'originating' and therefore suitable for preferential tariff treatment under trade agreements (in form of reduced or zero-rated Customs Duty applicable at time of import of the product)-i.e. Goods that satisfy the RoOs under a trade agreement are considered as originating goods and will be exempted or subjected to lower customs duties when imported into a Party under the concerned trade agreement.

Mauritius has preferential market access to the following trading blocs:

- Interim Economic Partnership Agreement signed between EU and ESA States;
- UK-ESA Economic Partnership Agreement;
- SADC Protocol on Trade;
- IOC Protocol on Trade;
- Pakistan-Mauritius Preferential Trade Agreement;
- Türkiye-Mauritius Free Trade Agreement;
- India-Mauritius Comprehensive Economic Cooperation and Partnership Agreement (CECPA);
- China-Mauritius Free Trade Agreement;
- China Zero-Tariff Treatment measure;
- African Continental Free Trade Area Agreement and
- Mauritius-United Arab Emirates Comprehensive Economic Partnership Agreement (CEPA)

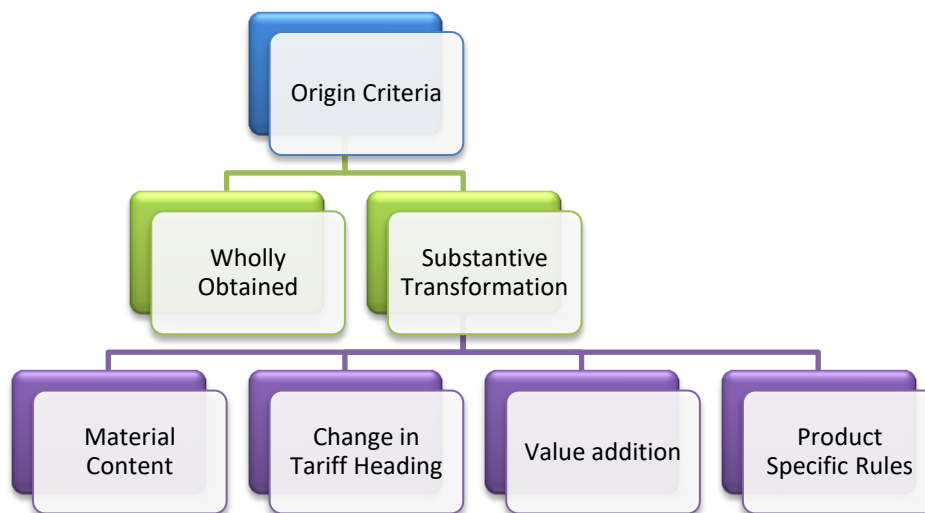
It should be noted that the RoOs are not the same for all trade agreements. Hence, for example, if a good qualifies for preferential market access in the EU, this does not imply that the same good will obtain preferential treatment when exported to a SADC or IOC member state.

Origin Criteria

In order to determine the origin of a good, each trade agreement provides for specific origin criteria in their respective RoOs chapter.

Consequently, in order to achieve originating status and to qualify for a preferential treatment, a good must be either

- (i) Wholly obtained or produced goods; or
- (ii) Substantially worked or processed goods (Substantial transformation).



Useful Definitions*:

“material” means any ingredient, raw material, component or part, etc., used in the manufacture of the product;

“product” means the product being manufactured, even if it is intended for later use in another manufacturing operation;

“goods” means both materials and products;

**Please note that the drafting of the definitions may vary across trade agreements*

Wholly Obtained or Produced Goods

Goods obtained or produced wholly in a given country shall be taken as being originating in that country:

- a) Mineral products extracted from its soil, territorial waters or sea-bed;
- b) Vegetable products harvested in that country;
- c) Live animals born and raised in that country;
- d) Products obtained from live animals in that country;
- e) Products obtained from hunting or fishing (within territorial waters) conducted in that country;
- f) Products obtained by maritime fishing (outside territorial waters) and other products taken from the sea by a vessel of that country;
- g) Products obtained aboard a factory ship of that country solely from the products of the kind covered by paragraph (f);

Example: tuna loins or fillets

NOTE*: **Definition of fishing vessel and factory ship**

The terms “fishing vessel” and “factory ship” apply only to vessels and ships which fulfill **one or more** of the following conditions:

- a) Registered in a Member State;
- b) Sail under the flag of a Member State; and
- c) Ownership

*[*The vessel definition differs across trade agreements. You may liaise with the MRA Customs for clarification on same.]*

- h) Products extracted from marine soil or subsoil outside that country’s territorial waters; provided that the country has sole rights to work that soil or subsoil;

Example: petroleum crude oil extracted from oilfield

- i) Used articles collected in that country and fit only for the recovery of raw materials;

Examples: scrap metal, used plastic containers, etc....

- j) Waste and scrap from manufacturing and processing operations conducted in that country; and

Examples: Fabric cuttings, Aluminum waste, interalia...

- k) Goods produced in that country solely from the products referred to in paragraph (a) to (j).

Example: sugar

Substantial working or processing of goods

When a product is manufactured in more than one country and/or incorporates materials, parts, components or ingredients from more than one country, the product is considered as originating in the country where it has undergone its last “**substantial transformation**” as determined by a series of established criteria.

Substantial transformation is a production requirement guaranteeing that a meaningful manufacturing process has taken place on non-originating materials in order to confer originating status of a good.

Conditions to be met:

- ❖ Change in Tariff classification
- ❖ Value Addition percentage*
- ❖ Materials (non- originating) content percentage*
- ❖ Technical requirements- Specific Processes/ Product Specific Rules
- ❖ Combination of two or more of above criteria

** Percentage varied according to trade agreements*

What are non-originating materials?

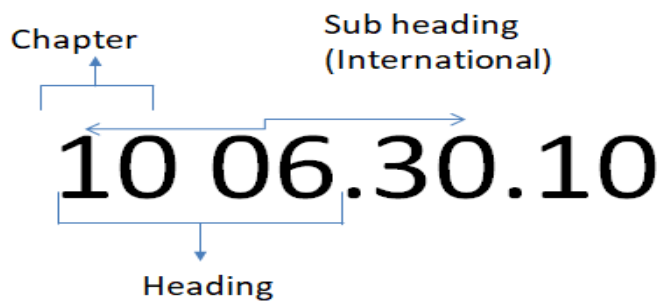
Non-originating materials mean any ingredient, raw material, component or part, etc... that are used in the manufacture of the product and which are -

- a) Imported from a country that is not a party to the trade agreement;
- b) Produced in one of the parties to the Trade Agreement but are not able to meet the Rules of Origins under the Trade Agreement; or
- c) Whose origin cannot be determined.

A. Change in Tariff Classification - CTC

The CTC rule is applicable only to non-originating materials. To qualify under this origin criterion, non-originating materials that are used in the production of the good must **not** have the same HS classification (e.g. Chapter level, Heading level or Sub Heading level) as the final good. Hence, in order to obtain originating status, this rule requires that the non-originating materials undergo a change in HS classification.

Structure of an HS Code- Example



Chapter 10: cereals;

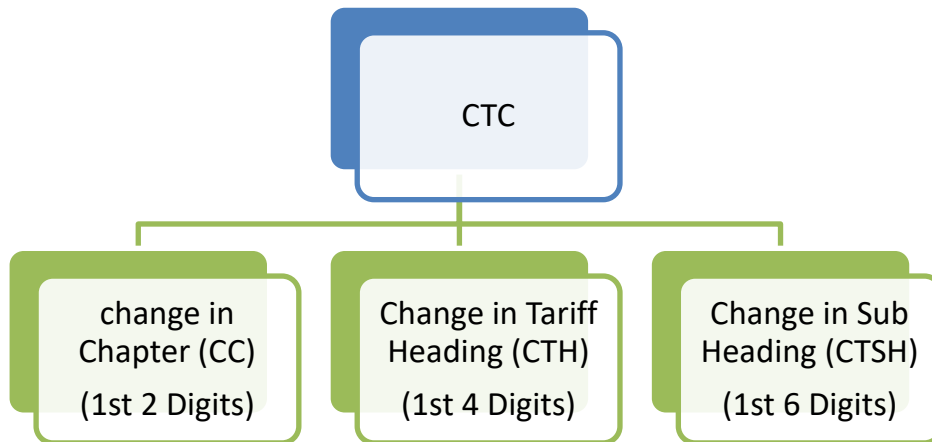
Heading 10.06: rice;

Subheading 1006.30: semi-milled or wholly milled rice, whether or not polished or glazed.

Subheading 1006.30.10:
Basmati

Depending on the preferential agreement, the good would have to undergo either a change in chapter, heading or sub heading level in order to qualify for preferential treatment.

Therefore, to use this method, manufacturers and/or exporters are required to know the HS classification of the final good and the non-originating materials.



Example 1: Leather handbag

		Heading:
Raw materials:	Leather sheet	41.13
	Synthetic fabric	54.07
	Sewing thread	54.01
	Metal lock	83.01
	Zippers	96.02
	Glue	35.06
	Paperboard	48.10
Finished product	Leather handbag	42.02

Example 2: Straw Baskets



		Headings
Raw Material	Straw material	1401
Finished Product	Straw Products	4602

B. Value Added Criterion

The value-added test defines the degree of transformation required to confer origin on the good in terms of a minimum percentage of value that must come from the originating country or of maximum amount of value that can come from the use of imported parts and materials. If the floor percentage is not reached or the ceiling percentage exceeded, the last production process will not confer origin.

In short, this rule can be expressed in two ways, either:-

- (i) a maximum allowance for non-originating inputs; or
- (ii) a minimum requirement of domestic content.

Note: As evidence, a duly certified costing certificate by an accountant should be submitted to the MRA Customs authority.

Definitions:

"ex-factory cost" means the value of all the materials used and the cost of manufacture

"ex-factory cost" = Cost of Imported Materials + Cost of Originating Materials +
Cost of Manufacture

"ex-work price" means the value of all the materials used and the cost of manufacture and the factory profit

"ex-work price" = Cost of Imported Materials + Cost of Originating Materials +
Cost of Manufacture + Factory Profit

Example:

A producer in member State X makes wooden tables for sale to a buyer in member State Y. The producer uses timber imported from Malaysia. The producer incurs specific costs per table, but he is not sure whether the tables qualify for preferential tariff treatment under IOC Protocol.

Extract from IOC Protocol:

« ..la valeur ajoutée résultant du processus de production représente au moins 35% du coût départ usine des marchandises ; »

Materials	Cost (Rs)
Non- Originating	
Timber	900
Glue (Brazil)	5
Varnish (Germany)	8
Value Added	
Direct Labour	300
Rents	100
Machine Depreciation	100

Ex- Factory Cost : $900 + 5 + 8 + 300 + 100 + 100 =$ Rs 1413

Value Added : $300 + 100 + 100 =$ Rs 500

% Value Addition : $[500/1413] \times 100 =$ 35.4%

Conclusion:

With reference to the IOC Protocol on Trade, given that the value added is at least 35% of the ex-factory cost of the finished product, the goods will qualify for preferential export under the IOC Protocol.

C. Material Content Criteria

Origin will be conferred depending on the percentage of non-originating material used in manufacturing/processing of the finished goods as prescribed in the concerned trade agreement in use.

Example:

Interim Economic Partnership Agreement – iEPA:

Chapter 08 - Edible fruit and nuts; peel of citrus fruits or melons

Working or Processing condition:

“Manufacture in which:

- all the fruit and nuts used must be wholly obtained,
- the value of any materials of Chapter 17 (Sugars and sugar confectionery) used does not exceed 30 % of the value of the ex-works price of the product.”

D. Technical Requirements- Specific Processes/ Product Specific Rules

The goods have been produced in a Member State wholly or partially from imported materials (or from materials of unknown origin) and the materials have undergone specific manufacturing operations

Examples:

Heading	Description	Rules
29.01	Acyclic hydrocarbons for use as power or heating fuels	Operations of refining and/or one or more specific process(es)
41.02	Raw skins of sheep or lambs, without wool on	Removal of wool from sheep or lamb skins, with wool on
48.18	Toilet paper	Manufacture from paper-making materials of Chapter 47

Insufficient working or processing-

Operations that do not confer Originating Status to a good:

- Slaughter of live animals;
- Operations necessary for the preservation of goods during transportation or storage;
- Operations to improve the packaging or the marketable quality of the goods or to prepare them for shipment, such as breaking bulk, grouping of packages , sorting and grading, repacking;
- washing, cleaning; removal of dust, oxide, oil, paint or other coverings;
- ironing or pressing of textiles;
- simple painting and polishing operations;
- husking, partial or total bleaching, polishing, and glazing of cereals and rice;
- operations to colour sugar or form sugar lumps; partial or total milling of crystal sugar;
- peeling, stoning and shelling of fruits, nuts and vegetables;
- sharpening, simple grinding or simple cutting;
- sifting, screening, sorting, classifying, grading, matching; (including the making-up of sets of articles);
- simple placing in bottles, cans, flasks, bags, cases, boxes, fixing on cards or boards and all other simple packaging operations;
- affixing or printing marks, labels, logos and other like distinguishing signs on products or their packaging;
- simple mixing of products, whether or not of different kinds; mixing of sugar with any other material;
- simple assembly of parts of articles to constitute a complete article or disassembly of products into parts; and
- **A combination of two or more of the above operations.**

Direct Transport Rule

Direct Transport rule ensures that the goods at import be identical to those goods which have left the country of export. They shall not have been altered, transformed in any way or subjected to operations other than to preserve them in good condition or than adding or affixing marks, labels, seals or any other documentation to ensure compliance with specific domestic requirements of the importing Party, prior to being declared for home use.

Territorial Requirement

Territoriality is a core principle for origin determination. It requires that production be carried out without interruption in Parties to a trade agreement.

As such, goods which have been exported to countries outside the territory of the preferential area must be considered as non-originating when they return unless it can be demonstrated to the satisfaction of the customs authorities that:

- (a) the returning goods are the same goods as those exported; and
- (b) they have not undergone any operation beyond that necessary to preserve them in good condition while in that country or while being exported.

De-Minimis/Tolerance

Any material that does not satisfy the Origin criteria may nevertheless be used up to a certain percentage, commonly defined as 15% of the ex-works price of the finished product;

-It offers the possibility of using “**prohibited**” non-originating materials to a certain extent;

-It may not apply to certain HS Chapters as defined in respective trade agreements. For example, it does not apply to products of Chapters 50 to 63 (under e.g. iEPA, Türkiye-Mauritius FTA, ESA UK EPA).

Example:

Under the iEPA, the working or processing condition for conferring originating status to ‘white refined sugar’, classified under HS heading 17.01 reads as follows:

Ex Chapter 17 -*Manufacture in which all the materials used are classified within a heading other than that of the product*

White refined sugar is derived from processing of sugar cane stalk.

In order for the product to be originating, the materials to be used should be classified in a heading other than the product, meaning, involving the use of sugar cane stalk classified under Chapter 12, to produce white refined sugar under Chapter 17. Under such condition, the use of non-originating raw sugar classified under Chapter 17 is not allowed, unless the de-minimis/tolerance rule is invoked, whereby same can be incorporated into the process of manufacture up to 15% of exwork price of the finished product (white refined sugar).

Cumulation

Cumulation refers to a degree to which inputs from several preferential trading partners are allowed to jointly count towards satisfying the rules of Origin.

Types of Cumulation:

- **Bilateral Cumulation**

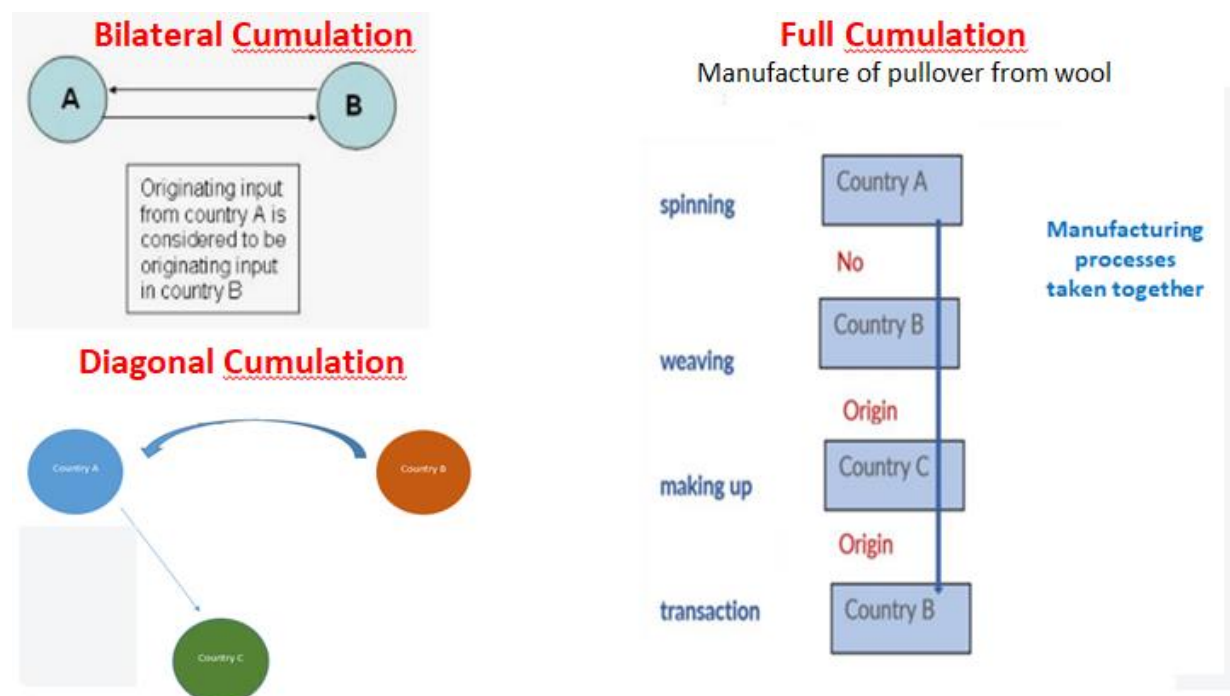
Operates between two contracting countries to an agreement-allows each member of the agreement to use products **originating** in the other without the final good losing its originating status;

- **Diagonal /Regional Cumulation**

Between three or more countries with interlinked trading Agreements, provided that the agreements consist of the same origin-As is the case with bilateral cumulation, diagonal cumulation can only be applied to goods **originating** in a member country and further processed in another member country.;

- **Full Cumulation**

All operations carried out in the participating countries are taken into account; start from non-originating materials;



Proofs of Origin

A claim for preferential tariff treatment is to be made at time of import of the originating goods and be supported by electronic import Customs declarations and proof of origin.

Generally, there are two types of proofs of origin:

- Certificate of Origin or
- Origin declaration/ Invoice declaration/Declaration of Origin (as referred in relevant trade agreements)

A proof of origin is to be presented to the importing Customs Authority within the prescribed validity period of the proof of origin. The validity period of a proof of origin is commonly within **12 months** from date of issuance or making out.

You may refer to the different Certificate of Origin formats and Origin declaration from below MRA website URL:

<https://www.mra.mu/index.php/customs1/export/origin>

Determining the eligibility of products

An exporter may check eligibility of his product (subject to registration by the MRA Customs Department- Origin Unit) as follows:



¹ Trade agreements - Rules of Origin (RoO) texts can be accessed from - <https://www.mra.mu/index.php/customs1/export/origin>

Export Procedure

An exporter is to complete registration with the MRA Customs-Origin Unit, prior to preferential exports. Once registration fulfilled, he may electronically lodge an export Customs declaration (Bill of Entry-BOE) and application for certificate of origin (CoO). The application for CoO will be subject to approval by MRA Customs. Once the COO is approved, the exporter can proceed with preferential exports/shipment. The exporter may alternatively exports under origin/invoice declaration as per his registration details.



Import Procedure

An importer is to electronically lodge import Customs Declaration (BOE) together with proof of origin. MRA Customs shall carry out documentary and/or physical examination as appropriate. If validation checks are in order, the goods can be cleared from Customs with preferential tariff treatment granted.



Please note that the import declarations may be subject to post control as per Customs laws.

Record Keeping Requirements

Importers/Exporters/Manufacturers/Suppliers are to comply with record-keeping of documents pertaining to preferential transactions for a period of time as defined in the respective trade agreements and as per Customs Act (i.e. at least 5 years period). The documentation may include (inter alia) the following:

- (a) direct evidence of the processes carried out by the exporter or supplier to obtain the goods concerned, contained for example in accounts or internal bookkeeping;
- (b) documents proving the originating status of materials used where these documents are used in accordance with national law;
- (c) documents proving the working or processing of materials where these documents are used in accordance with national law;
- (d) Proofs of origin proving the originating status of materials used, issued or made out in accordance with the relevant trade agreement.

Obligations of Exporters/Importers

- ✓ To keep their registration details updated with the MRA Customs Department in a timely manner;
- ✓ To be audit-ready and complying to record-keeping requirements;
- ✓ To maintain appropriate accounting records;
- ✓ To produce Bills of materials of the exported products;
- ✓ To accept origin control and verification at the place of manufacture;
- ✓ To comply with Customs laws.

Advance Origin Ruling

An Advance Origin Ruling provides the opportunity to Exporters / Manufacturers to make a request for ruling to the MRA Customs Department, on eligibility of a good to acquire originating status in advance of import / export. Official written decisions are provided to the trader, prior to an export/import transaction, valid for a specified period.

Same is supported by Section 19B of the Customs Act (URL: <https://www.mra.mu/download/CustomsAct1988.pdf>).

The ruling is binding on the MRA Customs Department for a period of 3 years and assist exporters/importers in:

- (i) securing market access in importing country party to a trade agreement;
- (ii) increased predictability and transparency- same is published on MRA website;
- (iii) building knowledge on the conditions to be met for eligibility.

You may apply for an advance origin ruling from online MRA services at <https://eservices16.mra.mu/OAR/Index.jsp>.

Legal Framework

Customs Regulations of trade agreements enforced by the MRA Customs Department can be accessed from below URL:

Trade Agreements	URL
Interim Economic Partnership Agreement	https://www.mra.mu/download/MovementCertificateEUR1Regulations2005.pdf
ESA-UK Economic Partnership Agreement	https://www.mra.mu/download/MovementCertificateEUR1Regulations2005.pdf
Türkiye-Mauritius Free Trade Agreement	https://www.mra.mu/download/MovementCertificateEUR1Regulations2005.pdf
African Continental Free Trade Area Agreement	https://www.mra.mu/download/CustomsRegulations2021.pdf
India-Mauritius Comprehensive Economic Cooperation and Partnership Agreement-CECPA	https://www.mra.mu/download/CustomsRegIndia.pdf
China-Mauritius Free Trade Agreement	https://www.mra.mu/download/GN274of2020TheCustomsRegulations2020China.pdf
Mauritius-UAE Comprehensive Economic Partnership Agreement(CEPA)	https://www.mra.mu/download/CustomsUnitedArab.pdf
SADC Protocol on Trade	https://www.mra.mu/download/ExporttoSADC.pdf
IOC Protocol on Trade	https://www.mra.mu/download/CertificateofOriginunderlOCTradeProtocolReg.pdf
Pakistan-Mauritius Preferential Trade Agreement	https://www.mra.mu/download/CustomsReg-2014.pdf

Other resources	URL
Customs Act	https://www.mra.mu/download/CustomsAct1988.pdf
Trade Agreements	https://www.mra.mu/index.php/customs1/export/origin

Contact Details

Contact Details:

Origin Unit

Mauritius Revenue Authority

Customs Department

Custom House, Mer Rouge, Port Louis

T: 230 2020500

M: 230 54234343

E: origin.customs@mra.mu

References:

Customs Act 1988

WCO Origin Compendium –May 2017

Protocol 1 to the interim EPA