

SELF-CERTIFICATITON OF ORIGIN HANDBOOK

This handbook aims at providing guidance to manufacturers and exporters on operational procedures to be followed in view of self-certifying origin 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 self-certification of origin. 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: 26 January 2026

*Preferential Rules of
Origin*

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Introduction to Self-certification of Origin

Exporters wishing to export their products at a preferential rate, applicable under trade agreements, must comply with the regulatory requirements to provide evidence of origin of their goods to the importer. Such evidence enable the importer to benefit from reduced/zero rated Customs duty at time of import. The evidence are in the form of the so-called 'proofs of origin' which are commonly represented in forms of:

1. Hardcopy Certificate of Origin;
2. Electronic Certificate of Origin; or
3. Origin declaration- *which may be termed differently depending on trade agreements.*

Origin declaration is a means of self-certification which is a trade facilitative initiative promoted across trade agreements as an alternative to the formal certificate of origin. It removes the need for validation/approval by competent authorities by allowing approved exporters the freedom of self-certifying their authorized products as originating on their invoices or other supporting commercial documents.

The Self-certification provisions are currently referred to in below trade agreements:

- Interim Economic Partnership Agreement- signed between the EU and ESA States;
- ESA-UK Economic Partnership Agreement;
- Türkiye-Mauritius Free Trade Agreement;
- African Continental Free Trade Area Agreement;
- India-Mauritius Comprehensive Economic Cooperation and Partnership Agreement-CECPA;
- China-Mauritius Free Trade Agreement; and
- Mauritius-UAE Comprehensive Economic Partnership Agreement(CEPA)

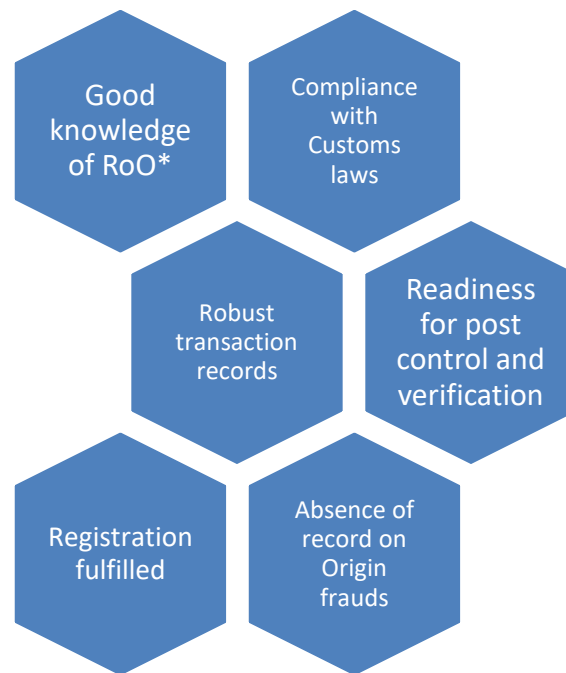
The texts of the trade agreements can be accessed at <https://www.mra.mu/index.php/customs1/export/origin>.

The list of Countries party to respective trade agreements can be accessed at: <https://www.mra.mu/download/ExportTreaty.pdf>

How to Qualify as Approved Exporter?

An Approved Exporter is a manufacturer or exporter having met the required conditions as determined by the competent authority in order to self-certify/make out origin declarations for products qualifying as originating and hence entitling preferential tariff treatment to importing countries party to a trade agreement.

The conditions are summarized as follows:



*RoO- Rules of Origin

Self-Certification Procedure Outlined

1. How to determine eligibility of products

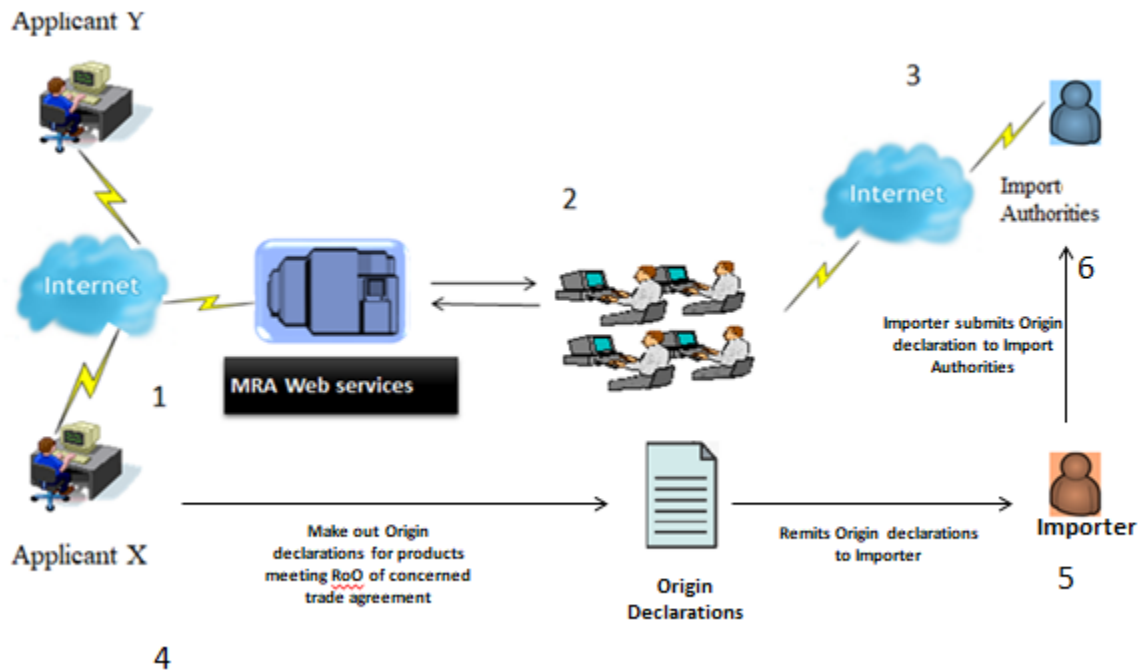
An exporter may check eligibility of his product (subject to registration by the MRA Customs Department- Origin Unit) as follows:



¹ Please refer to Self-Certification of Origin presentation referenced Origin/ppt/280126, for definition of wholly obtained and substantial transformed goods.

² Trade agreements Rules of Origin (RoO) texts can be accessed from - <https://www.mra.mu/index.php/customs1/export/origin>

2. How to proceed?



Step 1:

Applicants/Exporters are to apply for registration as 'Approved Exporter' with the MRA Customs Department- Origin Unit. Electronic application can be lodged from dedicated web service at https://eservices16.mra.mu/EREG_EXPORTER/Login.jsp. Declaration by Producer/Manufacturer (in case the exporter is not the manufacturer), details of authorized signatories will be required. The registration process pertains to request for validating both the entity and products intended for preferential exports. You may contact the Origin Unit on T: 230 2020500 or email at origin.customs@mra.mu for any assistance;

Step 2:

The Applicant/Exporter shall await for formal electronic approval from MRA Customs Department. Upon approval, the exporter will be provided with an authorized Approved Exporter ID which will be required to be declared in the origin declarations.

Step 3:

Upon approval by the MRA, details of the Approved Exporter will, in parallel, be relayed to MRA portal – at <https://eservices16.mra.mu/Export/Index> – which can be accessible by importing authorities for check of authenticity of origin declarations and Approved Exporters.

Step 4:

The Approved Exporter shall make out origin declarations (as per wordings specified in Annex A) on the invoice or any other commercial documents including packing list, delivery note, for **registered** products that meet the RoO of the concerned trade agreement.

Step 5:

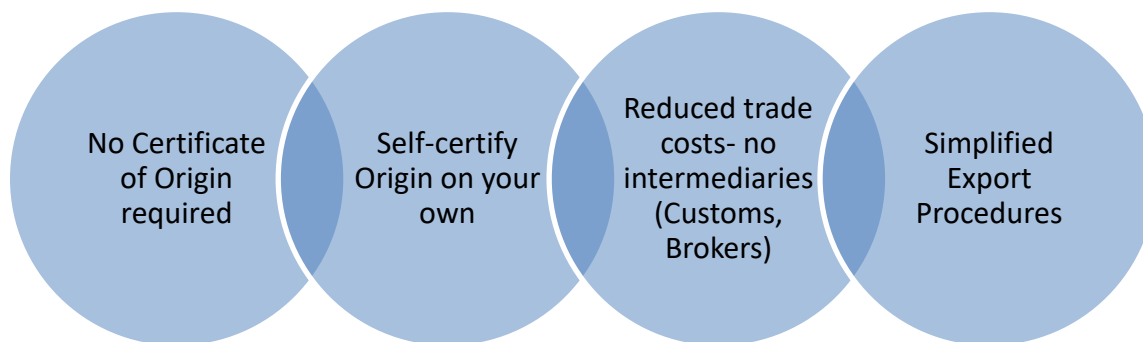
The Approved Exporter shall remit the origin declaration to the Importer.

Step 6:

The Importer shall submit the origin declaration along with his claim for preferential tariff treatment to the concerned importing Customs authorities. The importing authorities will access MRA portal for validation check of details of the Approved Exporter and origin declaration.

3. Advantages of Self-certification of Origin

3.1 Benefits to Exporters



3.2 Use of 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 transaction, for a specified period.

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

- (i) guaranteeing 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>.

Obligations of an Approved Exporter

- ✓ To complete and take full responsibility of Origin declarations made out only for registered products that qualify for preferential treatment and comply with the rules of origin specified for those products in the relevant trade agreement;
- ✓ To maintain appropriate commercial accounting records for the production/supply of goods qualifying for preferential treatment;
- ✓ To accept any control on accuracy of origin declarations made out, including verification of accounting records and visit to exporter's/manufacturers' premises, for the purpose of monitoring the self-certification authorisation granted;
- ✓ To maintain proficiency level in Rules of Origin by ensuring continuous in-house training of personnel and participation, to the extent possible, in training to be held by the MRA Customs Department;
- ✓ To inform the MRA-Customs Department of any changes to registration details (e.g new products, change in process of manufacture, change in address, change in manufacturers' details etc..) in a prompt manner.

Frequently Asked Questions (FAQs)

1. Who can apply as Approved Exporter?

An individual or company legally registered in the Republic of Mauritius.

2. Do I need to register myself for each export?

No. Once registered as Approved Exporter, you are allowed to make out origin declarations for all shipments pertaining to products and trade agreements for which you have been approved.

3. Do I need to register new products in advance of shipment?

Yes. This is part of the obligations of Approved Exporters.

4. What if I fail to notify of changes to registration details?

Failure to notify the MRA Customs Department represents misuse of authorization and an offence under Customs Regulations- liable to a fine of Rs200,000 and to imprisonment for a term not exceeding 5 years.

5. Are there any charges to be payable to the MRA Customs Department for application for registration as Approved Exporter?

There are no fees applicable for processing of application for registration as Approved Exporters, with the MRA Customs Department.

6. How do I proceed if the origin declaration is rejected at import?

You may contact the MRA Customs Department-Origin Unit for assistance in the matter- see contact details in Annex B.

Annex A- Origin Declaration and Particulars to be declared on Invoices

An origin declaration can be stated by the approved exporter on an invoice or any other commercial documents including packing list or delivery note. The wordings of the Origin declaration vary across trade agreements. The below extract is provided as an example in case of exports to the EU under the interim Economic Partnership Agreement. You may access the texts of the different trade agreements for other origin declaration drafting at <https://www.mra.mu/index.php/customs1/export/origin>, or contact the MRA Customs Department- Origin Unit for guidance.

Extract of Annex IV to under Protocol 1 of the interim Economic Partnership Agreement

English version

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

French version

L'exportateur des produits couverts par le présent document (autorisation douanière n°...⁽¹⁾) déclare que, sauf indication claire du contraire, ces produits ont l'origine préférentielle ...⁽²⁾.

..... (3)

(Place and date)

..... (4)

(Signature of the exporter; in addition the name of the person signing the declaration has to be indicated in clear script)

NOTES

- (1) When the invoice declaration is made out by an approved exporter within the meaning of Article 24 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 45 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 23(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.

Commercial invoices should bear clear indication of below elements (non-exhaustive):

- (a) country of origin of the product(s);
- (b) the origin declaration duly signed unless exempted
- (c) Unique Invoice ID and date
- (d) clear description of products, marks and numbers

Annex B-Legal Framework & Contact Details

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

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