

## THE CUSTOMS TARIFF ACT

### Regulations made by the Minister under section 11 of the Customs Tariff Act

1. These regulations may be cited as the Customs Tariff Regulations 1989.
2. Whenever Preferential Tariff treatment is claimed in respect of any goods as originating in a scheduled territory there shall be produced to the Comptroller a certificate of origin issued in that country.
3. Any certificate of origin produced to the Comptroller under section 2 shall be signed or visaed by a Government Authority in the scheduled territory where the goods originate or by a Chamber of Commerce in that same country affiliated to or being a member of the International Chamber of Commerce.
4. The certificate of origin shall indicate separately the ex-factory value of the goods and the total value of the material, labour and other manufacturing cost, originating in the scheduled territory.
5. Goods shall not be deemed to be originating in a scheduled territory unless the final process of manufacture takes place in that territory and the goods have undergone substantial manufacturing process containing at least 50% of labour, material and other manufacturing costs originating in that scheduled territory.
6. Substantial manufacturing process referred to in the foregoing section shall not include the following:
  - (a) operations to ensure the preservation of merchandise in good conditions during transport or storage;
  - (b) simple operations consisting of removal of dust, sifting or screening, sorting, classifying, matching including the making up of sets of articles), washing, painting and cutting-up;
  - (c) (i) changes of packaging and breaking up and assembly of consignments;  
(ii) simple placing in bottles, flasks, bags, cases, boxes, fixing on cards or boards and all other simple packaging operations.
  - (d) affixing marks, labels and other like distinguishing signs on products or their packages;
  - (e) simple mixing of products of the same or different kind;
  - (f) simple assembly of parts of articles to constitute a complete article;
  - (g) a combination of two or more operations specified in subsection (a) to (f);
  - (h) slaughter of animal.
7. The costs specified in section 5 shall be ex-factory costs and shall include:
  - (i) the cost of materials as received in factory but not including any internal duty or tax paid or payable in respect of such materials in the scheduled territory;
  - (ii) wages;
  - (iii) overhead expenses;
  - (iv) cost of immediate packing material.
8. In the calculation of the percentage of cost incurred in the scheduled territory for the manufacture of the goods none of the following shall be included:

- (a) manufacturer's profit or the profit on remuneration of any trader, agent, broker or other person dealing in the article in its finished condition; or
- (b) royalties; or
- (c) the cost of outer packages or any cost of packing the goods thereinto; or
- (d) the cost of transport and of insuring the goods subsequent to manufacture.

9. (1) Where goods produced or manufactured in a scheduled territory are consigned to Mauritius, but have been transhipped at a port not within a scheduled territory, they shall not be entitled to preference unless the importer produces a Through Bill of Lading in support of the certificate of origin. In the absence of a Through Bill of Lading, the importer must produce the invoice and local bill of lading relating to the goods from the supplier and the port of shipment in the country of origin, as the case may be.

(2) Whenever any goods which have been manufactured in a scheduled territory are consigned to Mauritius and are transhipped in Singapore, Hong Kong and Malaysia, no preferential treatment shall be allowed unless a Through Bill of Lading is produced. In the absence of a Through Bill of Lading, the importer shall produce the invoice and local bill of lading relating to the goods issued in the country of origin, together with a certificate of landing at and exportation from the port of transshipment.

(3) All certificates of landing must be signed and authenticated by the Customs or any other Government Authority in the country of transshipment.

(4) No goods produced or manufactured in a scheduled territory and transhipped in any country shall be entitled to preference if such goods have at any time left Customs control in the country of tranship or been put to any trade in that country except for the sole purpose of preserving the goods.

10. The importer shall produce at the request of the Comptroller such further documentary evidence relating to the goods as the Comptroller may require in order to substantiate the correctness of the particulars contained in the certificate of origin.

11. In every case where the full duty shall be payable on any goods owing to the non-production to the Comptroller of a certificate of origin, and if at the time of entry the importer alleges and the Comptroller has reason to believe that such goods are bona fide of Scheduled Territory production or manufacture, the following provisions shall apply:

- (a) any amount of duty so payable in excess of the duty payable upon like goods of Scheduled Territory production or manufactured may be held by the Comptroller on deposit pending the production of a certificate of origin;
- (b) if a certificate of origin as aforesaid is produced to the Comptroller within six months from the date of payment of the deposit, or within such further period as the Comptroller may allow (not exceeding 12 months in all) and the Comptroller is satisfied that the goods are entitled to be entered under the Preferential Tariff such deposit shall be returned to the importer.

12. (1) No certificate of origin will be required in the case of scheduled territory goods which—

- (a) are not merchandise for sale;
- (b) do not exceed Rs 1,000 in value; and
- (c) are received by parcel post.

(2) Where any question as to origin of goods arises, the Comptroller may accept as sufficient evidence any declaration on the packet or parcel as made to the postal authority of the country from where such packet or

parcel as made to the postal authority of the country from where such packet or parcel is sent, provided that the goods—

- (a) are not merchandise for sale;
- (b) are received by post; and
- (c) have been produced in a scheduled territory.

(3) Any dutiable goods not being merchandise for sale, which is found among the personal or household effects of passengers returning to the country, may be granted preferential tariff treatment if the Comptroller is satisfied that from the trade mark or brand of the goods and from the voyage of the ship or aircraft the goods are of scheduled territory origin.

**13.** The Customs Tariff Regulations 1954 are revoked.

Made by the Minister on 21 December 1989.

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