



## **Condition for importing**

### **What are Household and Personal effects?**

Household and personal effects include items such as furniture, picture, bedding, linen, cutlery, crockery, silver and plated ware, sewing machine, radio set, television set, musical instrument, refrigerator, cooking stove, heater, perambulator, bicycles, ladder, garden furniture, exerciser or any keep fit apparatus, indoor and outdoor games, water sports equipment, camping tent and similar articles for domestic use. Guns/firearms/Bows Etc are controlled. Guns/Firearms are subject to Police Permit prior shipment from country of origin. Consumables / Foodstuffs / alcoholic beverages are subject to taxes and are not exempted and in addition release / permits from the sanitarian authorities are required in Mauritius prior release of shipment. (For alcoholic beverages, please provide individual values, content per bottle, description, if whisky, wine, champagne, gin, vodka, liqueur etc). Also, to note that maximum two TV sets are exempted and all above are subject to taxes. All other equipment like refrigerators, keep fit apparatus etc, only one is eligible for exemption of taxes.

Only one bicycle per member of the family is exempted of taxes. In case you have more than one bicycle, then passport and residence permit (for expatriates) should be produced at time of customs clearance. For toys, passport of children should be produced. In case of personal & household effects of your family member is found in container, you must ensure that the family member is in possession of a residence permit (for expatriates) which should be produced at time of customs clearance.

For pharmaceutical products or medicines, release from the Ministry of Health is required including a medical certificate from a doctor.

### **What is the rate of duty and taxes payable?**

Household and personal effects are not liable to any duty or tax when cleared by persons eligible to this exemption.

### **Who is eligible to this exemption?**

Three categories of persons are eligible to this exemption as follows:

-Any passenger who on his first arrival satisfies the Director General that he is taking up permanent residence in Mauritius. A passenger who is not a citizen of Mauritius will be required to produce a

T: (230) 260 59995

F: (230) 249 5754

M: (230) 5728 5521

E: [ben.mascatra@infnet.mu](mailto:ben.mascatra@infnet.mu)





residence permit (Residence permit should be valid for more than one year at time of clearance at Customs) issued by the competent authority.

-A citizen of Mauritius who is returning to take up permanent residence in Mauritius after residing abroad for a period of at least one year and must be a holder of a valid Mauritian passport.

-Any passenger who is not a citizen of Mauritius and is coming to work in Mauritius. Occupation permit/work permit (permit should be valid for more than one year at time of clearance at Customs) issued by the competent authority needs to be produced.

#### **Conditions for eligibility**

-The household and personal effects should have been purchased abroad and are not intended for sale or transfer.

-The household effects are imported within 6 months of the arrival of the passenger.

-Where the household effects do not accompany the passenger or only part of the consignment has arrived, the passenger should on arrival, declare to the Director General (by way of letter or Customs form) the intended importation giving full particulars of the articles to be imported, which should reach Mauritius within 6 months as from his arrival.

-The passenger must call in person at Customs for approval of exemption. (Mascatrans Ltd (trade name of Mtrans) will advise on date and time scheduled by Customs).

-The passenger has to call in person in case Customs is requesting for physical verification of the personal and household effects.

The passenger has not benefited from this exemption in the past.

#### **Obligations of the beneficiary of the exemption.**

**Every person who has benefited from this exemption shall:**

(1)-For a period of 2 years, submit to the Director General, not later than one month immediately following a period of 12 months from the date of importation of those effects, evidence that he is still residing in Mauritius. (The beneficiary shall give his address, phone number and other documents such as utility bills to support that he is residing in Mauritius. The beneficiary should be a permanent resident of Mauritius, that is, he should be residing in Mauritius for the majority of the time during a

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year or at least more than 6 months per year).

-Be liable to pay the full amount of the Customs duty and Value Added tax, representing the exemption granted, plus a penalty of 10% thereon in the event that he sells, pledges or otherwise dispose of the effects within 4 years of the date of their importation and he fails to submit the evidence referred to in paragraph (1) above

**Below is applicable for citizen of Mauritius only**

Upon arrival in Mauritius the passenger shall apply in person to the PIO (Passport and Immigration Office) together with his original passport for a Passport Memo. A Passport Memo is a document issued by the PIO showing all the in and out, to and from Mauritius. This document will be directed to the Customs by the PIO in a maximum of 5 working days. It is advisable to apply for the Passport Memo well before arrival of the vessel to avoid storage or demurrage charges.

**Documents needed for customs clearance:**

- Original Passport of passenger and family as well
- Original Occupation / Residence / Work Permit (A4 Type and NOT the card one) and family as well
- List of personal & household effects with quantities and individual depreciated values.  
In the absence of which a provisional entry will have to be submitted in order to list out all the items imported and accordingly verification of the container will be carried out. This exercise is time consuming. The values provided are for statistical purposes. But in case the passenger is not eligible for exemption of taxes, then the depreciated values will be used to calculate taxes applicable. These values can be reassessed by Customs if ever they have been found to be undervalued. To note that taxes are based on the CIF (Cost Insurance Freight) value of the products imported.
- Letter of Exemption from our Ministry of Foreign Affairs for Diplomatic Shipment.
- Original bills of lading or Way Bills or Telex Release Bill (should be consigned in the name of the passenger eligible for exemption of taxes and the name should be written exactly as on passport)
- Customs forms to be signed by passenger at Customs (We will provide to passenger upon arrival)

**NB:** Where a beneficiary dies within a period of 4 years of the date of the importation of the personal and household effects, no Customs duty and Value Added Tax representing the exemption granted shall be payable on those

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effects, provided those effects are not sold, pledged or disposed within that period.

**P.S:** FCL (Full Container Load) cargo are subject to storage and demurrage charges if not cleared within the given time frame as per below.

(a) Storage - Free time of 5 days as from unloading of container from vessel

(b) Demurrage - Free time of 7 days as from unloading of container from vessel.

LCL (Least Container Load) cargo is subject to storage charges if not cleared within 5 days as from unstuffing of cargo in the respective warehouse. Normally a gate pass fee of approximately USD 50 is claimed irrespective of the storage charges.

Customs clearance is normally effected within 5 working days as from arrival of vessel, when release by Customs has been obtained without inspection. But we are sometimes faced to control by Customs (Some of the scenarios listed below) or unexpected situation which are beyond our control and consequently storage / demurrage charges are inevitable and will have to be invoiced to the passenger.

-Physical inspection of goods.

-Valuation Department, who reassess the values of goods declared.

-Although release obtained without inspection, upon scanning of container Customs might find suspicious items in their report and verification is compulsory before exiting Port Area.

Passenger can also apply to the Mauritian Diaspora Scheme. Please refer to the link below for more information and allowances granted.

<https://www.edbmauritius.org/>

I hereby acknowledged good receipt of this document and have taken good note of its content.

Date:.....

Name of Passenger: .....

Signature of Passenger: .....

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