

**THE CONSUMER PROTECTION
(PRICE AND SUPPLIES CONTROL) ACT**

**Regulations made by the Minister under section 35 of the
Consumer Protection (Price and Supplies Control) Act**

1. These regulations may be cited as the Consumer Protection (Control of Imports) Regulations 1999.

2. In these regulations –

“authorised dealer” has the same meaning as in the Consumer Protection (Importation and Sale of Second-hand Motor Vehicles) Regulations 2004.

“bonded warehouse” has the same meaning as in the Customs Act 1988;

“bull bar” means any structure, made of steel, stainless steel, aluminium, or any other alloy, metal or other hard material, in the nature of a crash bar fitted to the front or the rear of a vehicle, whether it is an integral part of the original design of the vehicle or not;

“classic or vintage motor car” means a motor car which has been registered before 1 January 1970;

“controlled goods” means the goods specified in the First Schedule;

“customs territory”

- (a) means that part of Mauritius over which customs authority is exercisable excluding a Freeport zone; and
- (b) with respect to fit import of rough diamonds, includes a freeport zone;

“date of shipment” means the date of -

- (a) a Bill of Lading;
- (b) an Airway Bill or the flight appearing thereon whichever is the later;
- (c) a Postal Receipt;
- (d) a Notice of Arrival of goods issued by an organisation providing a courier service;

“effective date” means the date on which –

- (a) all information, particulars and documents required in respect of an application for an import permit under regulation 5 or an approval to remove any controlled goods from the Customs under regulation 10 are submitted by the applicant; and
- (b) the Permanent Secretary obtains from any person consulted under regulation 5(4) such information or clearance as he may require;

“freeport zone” has the same meaning as in the Freeport Act 1992;

“hook of small size” has the same meaning as in the Fisheries and Marine Resources (Prohibition of the use of Hooks of small size) Regulations 2011;

“H.S. Code” means the H.S. Code referred to in the Customs Tariff Act;

“import” –

- (a) means bring into the customs territory or cause to be brought into the customs territory; and
- (b) includes the removal of goods from the Freeport zone for the local market;

“import permit” means the import permit specified in regulation 4;

“individual importer” means any person, other than an authorized dealer, importing a second-hand motor vehicle for his bona-fide personal use;

“motor-car” has the same meaning as in the Road Traffic Act;

“motor vehicle” has the same meaning as in the Road Traffic Act;

“originating from Japan” means, any second-hand motor vehicle parts and accessories or any second-hand (used/reconditioned) motor vehicle as specified in item 4A of the Fifth Schedule and exported from Japan -

- (a) directly to Mauritius; or
- (b) to Mauritius and passing through any other country on their voyage to Mauritius whether transhipped in that other country or not;

“Permanent Secretary” means the Permanent Secretary of the Ministry responsible for the subject of commerce;

“prohibited goods” means the goods specified in the Second Schedule;

“Radiation Protection Authority” means the Radiation Protection Authority established under section 4 of the Radiation Protection Act;

“remove” means remove –

- (a) from the customs territory; or
- (b) from a Freeport zone through the customs territory;
- (c) from a bonded warehouse;

on payment of all duty and taxes;

“transhipment” has the same meaning as in the Customs Act;

“Value” has the same meaning as in the Customs Act 1988.

3. No person shall import any prohibited goods.
4. Subject to regulation 7, no person shall import any controlled goods unless he holds an import permit.

5. (1) Any person who imports any controlled goods shall apply for an import permit from the Permanent Secretary.
 - (2) The application shall –
 - (a) be made in triplicate;
 - (b) be made in the form set out in the Third Schedule.
 - (3) Subject to regulation 9, an application shall be submitted to the Permanent Secretary –
 - (a) prior to the shipment of the controlled goods; or
 - (b) in relation to goods in the Freeport zone, prior to the removal of any controlled goods from the Freeport zone.
 - (4) The Permanent Secretary may, before issuing a permit -
 - (a) consult such person he considers necessary;
 - (b) request the applicant to furnish such additional information or document as he may reasonably require.
 - (5) The Permanent Secretary shall, in relation to the goods set out in the second column of the Fourth Schedule, grant an import permit, subject to the restrictions set out in the third column of the Fourth Schedule.
 - (6) The Permanent Secretary shall, in relation to the goods set out in the second column of the Fifth Schedule, grant an import permit subject to the conditions set out in the third column of the Fifth Schedule.
 - (6A) (a) The security required to be given by an authorised dealer pursuant to item 4A(iii) of the Fifth Schedule shall not cover more than 20 import permits at any time.
 - (b) No import permit shall, in respect of which security is required pursuant to item 4A (iii) of the Fifth Schedule, be issued to an authorised dealer where, at the time of an application for a permit, the number of vehicles –
 - (i) to be imported; and
 - (ii) already imported and which have not been certified to be free from removable radioactive surface contamination by the Radiation Protection Authority, exceed 20.
 - (7) The Permanent Secretary may refuse to issue an import permit where the importer fails to comply with any provision of these regulations.
6. (1) An import permit shall –
 - (a) be valid for a maximum period of 12 months;
 - (b) not be transferable;

- (c) relate to the goods specified in the permit; and
 - (d) be subject to any conditions that the Permanent Secretary may impose.
 - (2) Any controlled goods shall be shipped on or after the date of the import permit but not after the date of validity of the permit.
 - (3) The Permanent Secretary may, where the holder of the permit makes a written request to that effect, amend any of the following matters contained in the permit -
 - (a) the quantity of goods;
 - (b) the value of the goods;
 - (c) the country of origin;
 - (d) country from which goods are consigned;
 - (e) name and address of beneficiary;
 - (f) mode of payment; and
 - (g) the name of the bank.
 - (4) An import permit issued under these regulations shall be without prejudice to the obligation of the importer to comply with any other enactment in force in Mauritius relating to the goods covered by the import permit
 - (5) The Permanent Secretary may cancel an import permit if he is satisfied that the holder of the permit no longer requires the permit.
 - (6) Subject to paragraph (2) of regulation 8, no person other than the holder of the import permit, shall retain the permit in his custody.
7. No import permit shall be required in respect of the following controlled goods -
- (a) household and personal effects of a passenger (excluding second-hand vehicles and second-hand equipment and tools for commercial or industrial use);
 - (b) samples of no commercial value involving no transfer of funds;
 - (c) goods for ship stores and transhipment;
 - (d) goods donated to the Government of Mauritius by a foreign Government.
8. (1) No bank shall, in respect of the importation of any controlled goods, open a letter of credit or effect any payment in foreign currency in favour of any person except on production of the original import permit.
- (2) The bank shall retain the original import permit produced under paragraph (1).
9. (1) Subject to paragraph (2), the Permanent Secretary may, on good cause shown by the importer in respect of controlled goods already imported, grant an import permit subject to the payment by the importer to the Accountant-General of a fee of –

- (a) subject to subparagraph (aa), 60,000 rupees in the case of a second-hand motor vehicle;
 - (aa) 120,000 rupees in the case of a vehicle specified at item 4A of the Fifth Schedule;
 - (b) 6,000 rupees in the case of any other controlled goods.
- (2) (a) The fee of 60,000 rupees payable under paragraph 1(a) shall not apply to the categories of importers specified in Part I of the Eighth Schedule.
- (b) The fee of 6,000 rupees payable under paragraph 1(b) shall not apply to the categories of importers specified in Part II of the Eighth Schedule.
10. (1) No person shall remove any controlled goods from the Customs unless -
- (a) he holds an import permit; and
 - (b) he obtains the written approval of the Permanent Secretary.
- (2) The Permanent Secretary may, for the purpose of granting an approval under paragraph (1), request the importer to furnish the original and one copy of the relevant invoice of the goods together with the original and one copy of the related Bill of Lading or Airway Bill or other document of title acceptable to the Permanent Secretary or Postal Receipt or the Notice of Arrival of goods issued by an organisation providing a courier service, as the case may be and furnish such additional information or document as he may reasonably require and consult such person as he considers necessary.
- (3) (a) Subject to sub-paragraphs (b) and (c), the Permanent Secretary shall grant an approval subject to such conditions as he thinks fit and, in relation to goods specified in the second column of the Fifth Schedule, subject to the additional conditions specified in the third column of that Schedule.
- (b) Subject to the Fifth Schedule, where an importer fails to furnish the pre-shipment inspection certificate required at item 4(a)(vii), 4(b)(iii), 4(c)(vii) and item 4(d)(ix) of the Fifth Schedule, the Permanent Secretary shall grant an approval to the importer subject to –
- (i) the payment of a fee of 20,000 rupees to the Accountant-General;
 - (ii) the vehicle being inspected by the local branch of Bureau Veritas or any local inspection body acceptable by the Permanent Secretary; and
 - (iii) the submission of a certificate of inspection carried out under sub-paragraph (ii) which shall be in the form specified in the Sixth Schedule.

- (c) (i) The Permanent Secretary shall, in addition to the other conditions specified under these regulations, grant an approval in relation to a vehicle specified in item 4A of the Fifth Schedule where –
- (A) the importer furnishes an original Certificate of Conformity required under item 4(A)(i) of the Fifth Schedule; and
 - (B) the imported vehicle is certified to be free from removable radioactive surface contamination by the Radiation Protection Authority.
- (ii) Where an importer fails to furnish a Certificate of Conformity required under item 4A(i) of the Fifth Schedule, the Permanent Secretary shall not grant an approval unless –
- (A) the imported vehicle is certified to be free from removable radioactive surface contamination by the Radiation Protection Authority; and
 - (B) a payment of 120,000 rupees is made to the Accountant-General.
- (iii) Where an imported second-hand (used/ reconditioned) motor vehicle is certified not to be free from removable radioactive surface contamination by the Radiation Protection Authority, the Permanent Secretary shall not give an approval.
- (d) Subject to sub-paragraph (e), where the date of issue of the import permit is after the date of shipment of a second-hand motor vehicle or of any other controlled goods, the Permanent Secretary may grant an approval subject to payment by the importer to the Accountant-General of a fee of –
- (i) 60,000 rupees in the case of a second-hand motor vehicle;
 - (i) 6,000 rupees in the case of any controlled goods other than second-hand motor vehicle.
- (e) The fees of 60,000 rupees and 6,000 rupees payable under sub-paragraph (d) shall not apply to the categories of importers specified in Parts I and II of the Eighth Schedule respectively.
11. (1) Subject to paragraph (2), the Permanent Secretary shall not approve the removal of goods under regulation 10 if –
- (a) the importer does not produce the documents specified in regulation 10(2);
 - (b) the additional information or other document requested under regulation 10(2) has not been furnished;
 - (c) after consulting any person, he is satisfied that the removal of goods cannot be approved.
- (2) For the purpose of approving the removal of goods from the Customs, the Permanent Secretary may, in the absence of the original invoice and the relevant shipping documents, accept -
- (a) a Bill of Lading, an Airway Bill, a Postal Receipt or a Notice of Arrival of goods issued by an organisation providing a courier service;

(b) the original Customs Provisional Bill of Entry and the final Customs Bill of Entry.

11A. (1) Notwithstanding the other provisions of these regulations, the Permanent Secretary may authorise the performance of any act or thing required to be done under these regulations to be made or done electronically through such computer system via the TradeNet, as may be approved by him.

(2) For the purpose of these regulations, "TradeNet" has the same meaning as in the Customs (Use of Computer) Regulations 1997.

(3) With effect from such date as may be notified in the Gazette, the Permanent Secretary may direct that any matter, act or thing referred to in this regulation shall be made or done electronically or otherwise.

11B. (1) Where any imported second-hand (used/ reconditioned) motor vehicle or any second-hand motor vehicle parts and accessories originating from Japan are certified not to be free from removable radioactive surface contamination by the Radiation Protection Authority, the importer shall, at its own expense, return the contaminated vehicle or contaminated parts and accessories to its supplier not later than 2 months from the date the vehicle or parts and accessories are found to be contaminated.

(2) Any person who, without reasonable excuse, fails to return any contaminated vehicle or contaminated parts and accessories within the period specified under paragraph (1) shall commit an offence and shall, on conviction, be liable to a fine not exceeding 120,000 rupees and to imprisonment for a term not exceeding 3 years.

11C. Any security by means of a bank guarantee, issued by a Bank in Mauritius for the purposes of these regulations, shall not be released unless there is written approval of the Permanent Secretary.

11D. Item 4(a)(vii)(B) of the Fifth Schedule shall not apply to a motor car, specified in Sub-part A of Part III of the First Schedule to the Excise Act, which is shipped on or before 31 October 2011 by an exporter referred to in paragraph 6 of Part I of the Eighth Schedule.

12. (1) Subject to paragraph (2), the Supplies (Control of Imports) Regulations 1991 are revoked.

(2) The Supplies (Control of Imports) Regulations 1991 shall continue to apply to any matter relating to the importation of controlled goods under an import permit issued prior to the coming into force of these regulations.

13. These regulations shall come into operation on the 30 August 1999.

Made by the Minister on 26 August 1999.

FIRST SCHEDULE
(regulation 2)
LIST OF CONTROLLED GOODS

PART I

H.S. Code	Description of Goods
10.06	- Rice
11.01	- Wheat or meslin flour
2523.21 2523.29	} - Portland Cement
27.09	- Petroleum oils and oils obtained from bituminous minerals crude
27.10	- Petroleum oils and oils obtained from bituminous minerals other than crude oil, white spirit, lubricating oil and greases.
3604.10	- Fireworks (including fireworks commonly known as "pétards")
3811.90	- Potassium-Based Additive
3917.31 4009.11 4009.12	} - Tubes and Hoses (other than tubes and hoses consisting of a metal reinforcement) for connecting liquefied petroleum gas (LPG) cylinders to domestic gas appliances.
6506.101	- Motor-cyclists' helmets (crash helmets)
7102.10 7102.21 7102.31	} - Rough diamonds
71.08	- Gold (including gold plated with platinum) unwrought or in semi-manufactured forms, or in powder form
7112.10	- Waste and scrap of gold including metal clad with gold but excluding sweepings containing other precious metals
8407.2100	- Outboard motors (above 15HP)
84.81 90.26 90.32	} - Low Pressure, non-adjustable regulators for use with butane and liquefied petroleum gas (LPG) - specifications
84.23 90.16	- Weighing machinery - Balances
8516.10	- Electric water heaters and immersion heaters and parts thereof
8536.20 8536.501 8536.901	} - Automatic circuit breakers with Residual Current Devices<1000 V - Residual Current Switches<1000V ("interrupteur différentiel") - Leakage modules<1000 V

- 85.44 } - Electric Cable insulated with plastic materials
- } - Armoured Electric Cables
- 87.02 - Public transport type, passenger motor vehicles, bus
- 8706.001 - Bus chassis fitted with engines
- 89.01 - Cruise ships, excursion boats, ferry-boats, cargo ships, barges and similar vessels for the transport of persons or goods
- 89.04 - Tugs and pusher craft
- 90.17 - Instruments for measuring length, for use in the hand (for example measuring rods and tapes)
- 9504.301 - Games operated by coins, banknotes, bank cards, tokens or other means of payment, other than bowling alley equipment, in completely knocked down condition
- 9504.309 - Games operated by coins, banknotes, bank cards, tokens or other means of payment, other than bowling alley equipment, not in completely knocked down condition
- 9613.10 - Pocket lighters, gas fuelled, non-refillable
- 9613.20 - Pocket lighters, gas fuelled, refillable
- Second-hand (used/reconditioned) motor vehicles
- Second-hand motor vehicle parts and accessories
- Other used, scrapped and second-hand goods
- 25.01 - Salt

SECOND SCHEDULE

(regulation 2)

(List of prohibited goods)

1. Ball valve bottles.
2. Explosive caps for toy pistols and guns containing a mixture of potassium chlorate and red phosphorus.
3. Fire crackers of a type commonly known as "pétards rapés".
4. White phosphorous matches.
5. Motor vehicle rubber tyres which, have been remoulded, recapped or regrooved.
6. Kerosene stoves of a type commonly known as "lampes vertes" and parts thereof.
7. Ivory and Tortoise Shell.
8. Underwater fishing guns.
9. Sugar and chocolate confectionary and bubble/chewing gum in the form of cigarettes.
10. Second-hand motor vehicle spare parts and accessories as follows:-
 - (a) Tubes and wheels;
 - (b) Macpherson strut assembly;
 - (c) Injector nozzles;
 - (d) Chassis and parts thereof;
 - (e) Brake linings;
 - (f) Clutch nut and parts thereof;
 - (g) Filters;
 - (h) Hoses;
 - (i) Engine mountings;
 - (j) Belts;
 - (k) Oil seals;
 - (l) Ball joints;
 - (m) Bearings;
 - (n) Shock absorbers;
 - (o) Coil spring, leaf spring and torsion bar;
 - (p) Body shells of motor-cars or any parts of motor-cars originally welded by the manufacturer to their structured body shells or chassis;
 - (q) Jacks.

11. Toy motor-cyclists' helmets.
12. "Roll your own cigarettes" papers imported under H.S Code No. 48.13.
13. Electric Water Heater with bare element and parts and accessories thereof.
14. Portable electric lamps commonly known as laser penlights/torches of 1MW (milliwatt) or more.
15. Toy pistols and guns with projectiles.
16. Containers performing the function of "Aerosols" using C.F.C's (Chlorofluorocarbons) and HCFC's (Hydrochlorofluorocarbons) as propellant with contents other than pharmaceutical products.
17. The following items containing C.F.C's (Chlorofluorocarbons) and HCFC's (Hydrochlorofluorocarbons) as refrigerant or blowing agent-

Refrigerators, freezers, refrigerating cabinets, showcases, counters and other refrigerating or freezing furnitures, chilling units, coolers, airconditioners (including motor vehicle airconditioners), automatic beverage-vending machines, incorporating refrigerating devices, cold-room equipment, refrigerated transport vehicles, refrigerator insulation, freezer insulation, foam packings, dehumidifiers, fishing boat refrigeration equipment, and styrofoam.
18. Crocidolite(Blue Asbestos) and its products.
19. Polybrominated Diphenyls(PBB) and its products.
20. Polychlorinated Diphenyls(PCB) and its products.
21. Polychlorinated Terphenyls(PCT) and its products.
22. Tris (2,3 – Dibromopropyl) Phosphate and its products.
23. PVC teethers and teething rings.
24. Rolling machines (other than rolling machines of industrial types) used to manufacture cigarettes.
25. All round logs and timber products from Liberia.
26. Bull Bar
27. Asbestos fibres as follows –
 - (a) Actinolite
 - (b) Anthophyllite
 - (c) Amosite
 - (d) Tremolite

28. Toy known as “Yoyo water ball”
29. Any jelly confectionery including jelly mini cups or mini capsules which are intended for human consumption and contain E425 (konjac), including konjac gum or konjac glucomannane.
30. Any jelly mini cup or any jelly mini capsule which is intended for human consumption and which contains food additives E400 (alginic acid), E401 (sodium alginate), E402 (potassium alginate), E403 (ammonium alginate), E404 (calcium alginate), E405 (propane – 1,2 – diol alginate), E406 (agar), E407 (carrageenan), E407a (processed eucheuma seaweed), E410 (locust bean gum), E412 (guar gum), E413 (tragacanth), E414 (acacia gum), E415 (xanthan gum), E417 (tara gum) and E418 (gellan gum).
31. Batteries containing mercury
32. Aerosol spray containing benzene
33. Cosmetic products containing Vitamin K1 (Phytonadione)
36. Fishing hook of small size

THIRD SCHEDULE

(regulation 5 (2)(b))

IMPORT PERMIT

I. Application

I/We*
of +
hereby apply for a permit to import into Mauritius the goods described below. I/we undertake to observe the conditions under which this permit is issued.

Date

II. Description of controlled goods

.....
Signature of Applicant

Quantity	Unit of ** Quantity	Full description of goods	H.S. Code

Purpose of Importation.....
(i.e. what will the controlled goods be used for)

Country of Origin.....

Country from which consigned.....

Date of Shipment (approximate)++.....

III. Description of Currency and mode of payment

Value in foreign currency (in figures and words).....

Value per unit in foreign currency.....

Rate of exchange.....

Value in Rupees Value in Rupees per Unit.....

Details of exchange contracts☉.....

Value in foreign currency (in figures and words) to be transferred through bank

Bank from which currency is to be purchased.....

Name and address of beneficiary.....

IV. Approval - (for official use only)

Import authorised under Import Permit Ref.....

Validity of Permit.....

Conditions of Approval

Date.....

.....
Permanent Secretary

*Insert full name of applicant - person or firm (Block Capitals)

+Insert full Postal business address of applicant (Block Capitals)

**Unit of quantity to be the same as the one used for Customs Bill of Entry. The weight and volume (as appropriate should be indicated).

++Specify date.

☉ Bank draft, Letter of Credit, Air Mail Transfer, Money Order, Draft against Documents, Telegraphic Transfer, Postal Order.

V. Instructions to Importers

1. The application for an import permit which is to be submitted in triplicate, must be accompanied by the following documents -
 - (a) a photocopy of the National Identity card or the certificate of incorporation of the applicant as the case may be if goods to be imported is a second-hand motor vehicle;
 - (b) a photocopy of the appropriate Trading Licence of the applicant if controlled goods are imported for the first time for resale.

FOURTH SCHEDULE
(regulation 5(5))

Restrictions on controlled goods

Description of controlled goods	Type of restriction
3. Gold	Shall be imported only by jewellers or factories in the Export Processing Zone holding the appropriate licences or certificates to manufacture goldwares
4. Second-hand (used/reconditioned) motor cars, other than classic or vintage motor cars	(a) Quantitative - an individual or firm (other than an authorised dealer or a taxi owner/driver) is entitled to import one motor car every 5 years. (b) Quantitative – an authorized dealer is not subject to any restriction. (c) Quantitative – a taxi owner/driver is entitled to import one motor car every 4 years.
5. Second-hand (used/reconditioned) lorries/trucks (other than lorries/trucks of special types for specific purposes)	Quantitative - an individual or firm (other than an authorised dealer) is entitled to import one lorry/truck every 5 years.
6. Second-hand (used/reconditioned) van	Quantitative - an individual or firm (other than an authorised dealer) is entitled to import one van every 5 years.
7. Second-hand motorcycles	Quantitative - (a) Total restriction on importation for resale; (b) One autocyple (less than 50cc) per individual involving no transfer of fund (gift or resettlement); or (c) One motorcycle of less than 1 year old per individual involving no transfer of fund (gift or resettlement).

Description of controlled goods	Type of restriction
8. Used, scrapped and second-hand goods other than essential second-hand motor vehicle parts and accessories	(a) Total restriction on importation for resale
9. Second-hand motorcycle/autocycle) Parts and accessories	(b) Total restriction on importation for resale or local assembly into motorcycles/autocycles.
10. Second-hand bus	<p>(a) Quantitative – an individual or a firm employing not less than 8 persons (other than an authorised dealer or a public transport operator) is entitled to import one second-hand bus every 5 years for each appropriate licence issued by the National Transport Authority under the Road Traffic Act.</p> <p>(b) Any second-hand bus imported by an authorised dealer shall be sold only to a person holding the appropriate licence issued by the National Transport Authority under the Road Traffic Act</p> <p>(c) The importation of several second-hand buses by a public transport operator shall be limited to the number of vehicles authorised by the National Transport Authority for public transport under the Road Traffic Act.</p>
11. Potassium-Based Additive	Shall be imported only by the State Trading Corporation.
13. Games operated by coins, banknotes, bank cards, tokens or other means of payment, other than bowling alley equipment, falling under H.S. codes 9504.301 and 9504.309 of Part I of the First Schedule to the Customs Tariff Act	Importation subject to prior written authorization from the Gambling Regulatory Authority established under the Gambling Regulatory Authority Act.
14. Table Salt	Quantitative (yearly quota)

FIFTH SCHEDULE
(Regulation 5(6)) and 10)

(Conditions under which the goods should be imported)

<u>Description of Controlled Goods</u>	<u>Conditions under which the goods should be imported</u>
2. Weighing and measuring instruments not for trade use	Each and every instrument should be clearly and indelibly marked "Not for trade use"
4. Second-hand (used/reconditioned) motor vehicles as follows:-	
(a) Motorcars, dual purpose vehicles (including 2x4 and 4x4 double-cab truck but excluding van and double-cab heavy duty lorry)	Motorcars, dual purpose vehicles (including 2x4 and 4x4 double-cab truck but excluding van and double-cab heavy duty lorry) shall - (i) be between 18 months and 4 years from the date of first registration, at the date of shipment, except for the first vehicle imported by the categories of importers specified at paragraphs 1 to 6 in Part I of the Eighth Schedule. (ii) be consigned to the applicant whose name shall appear on the Bill of Lading and the manifest as the consignee; (iii) be registered with the National Transport Authority in the name of the importer except where the vehicle is imported by an authorised dealer; (iv) be a right-hand drive; (v) be in good running condition and not damaged; (vi) have its original chassis;

Description of Controlled Goods**Conditions under which the goods should be imported**

- (b) Goods vehicles (lorries including double-cab heavy duty lorries and trucks other than 2x4 and 4x4 double-cab trucks)
- (vii) be covered, except where the vehicle is imported by the categories of importers specified in paragraphs 1 to 6 in Part I of the Eighth Schedule by an inspection certificate in the form specified in the Sixth Schedule or containing the particulars and information required in the Sixth Schedule issued by a branch of Bureau Veritas or a competent authority in the exporting country recognised by the Permanent Secretary, or with regard to Japan, South Africa and the United Kingdom by the authorities specified in the Seventh Schedule certifying –
- (A) that the vehicle has been inspected not earlier than 2 months before the date of shipment; and
- (B) the roadworthiness and usability of the vehicle.
- (viii) be covered by a document issued by the appropriate authority in the exporting country and/or in the country of origin, acceptable by the Permanent Secretary as an evidence that the vehicle is not a stolen one;
- (ix) have been first registered not later than in the year following the year of their manufacture.
- (x) not be fitted with any bull bar.
- Goods vehicles (lorries including double-cab heavy duty lorries and trucks other than 2x4 and 4x4 double-cab trucks) shall -

Description of Controlled Goods

Conditions under which the goods should be imported

- (i) be not more than 8 years from the date of first registration, at the time of shipment, except for a vehicle imported by the categories of importers specified in paragraphs 1 to 6 in Part I of the Eighth Schedule;
- (ii) be consigned to the applicant whose name shall appear on the Bill of Lading and the manifest as the consignee;
- (iii) be registered with the National Transport Authority in the name of the importer except where the lorry/truck is imported by an authorised dealer;
- (iv) be a right-hand drive;
- (v) be in good running condition or not damaged
- (vi) have its original chassis;
- (vii) be covered, except where the vehicle is imported by the categories of importers specified in paragraphs 1 to 6 in Part I of the Eighth Schedule by an inspection certificate in the form specified in the Sixth Schedule or containing the particulars and information required in the Sixth Schedule issued by a branch of Bureau Veritas or a competent authority in the exporting country recognised by the Permanent Secretary, or with regard to Japan, South Africa and the United Kingdom by the authorities specified in the Seventh Schedule certifying –
 - (A) that the vehicle has been inspected not earlier than 2 months before the date of shipment; and
 - (B) the roadworthiness and usability of the vehicle.

Description of Controlled Goods

Conditions under which the goods should be imported

- | | |
|--|--|
| (c) Vans (other than motor buses) designed to carry goods and/or to carry not more than 7 persons including the driver | (viii) be covered by a document issued by the appropriate authority in the exporting country and/or in the country of origin, acceptable by the Permanent Secretary as an evidence that the vehicle is not a stolen one; |
| | (ix) have been first registered not later than in the year following the year of their manufacture except for special purpose motor vehicles; |
| | (x) Not be fitted with any bull bar. |
| | Vans (other than motor buses) designed to carry goods and/or to carry not more than 7 persons including the driver shall - |
| | (i) be not more than 5 years from the date of first registration, except for a vehicle imported by the categories of importers specified in paragraphs 1 to 6 of Part I of the Eighth Schedule; |
| | (ii) be consigned to the applicant whose name shall appear on the Bill of Lading and the manifest as the consignee; |
| | (iii) be registered with the National Transport Authority in the name of the importer except where the vehicle is imported by an authorised dealer; |
| | (iv) be a right-hand drive; |
| | (v) be in good running condition and not damaged; |
| | (vi) have its original chassis; |

Description of Controlled Goods

Conditions under which the goods should be imported

- (vii) be covered, except where the vehicle is imported by the categories of importers specified in paragraphs 1 to 6 in Part I of the Eighth Schedule by an inspection certificate in the form specified in the Sixth Schedule or containing the particulars and information required in the Sixth Schedule issued by a branch of Bureau Veritas or a competent authority in the exporting country recognised by the Permanent Secretary, or with regard to Japan, South Africa and the United Kingdom by the authorities specified in the Seventh Schedule certifying –

 - (A) that the vehicle has been inspected not earlier than 2 months before the date of shipment; and
 - (B) the roadworthiness and usability of the vehicle.
 - (viii) not be fitted with any bull bar.
- (d) Motor buses
- Motor buses shall -

 - (i) be not more than 8 years from the date of first registration, at the date of shipment, except for buses imported by the categories of importers listed in Part III of the Eighth Schedule;
 - (ii) have been designed for the transport of not less than 8 persons including the driver and not more than 32 persons including the driver;
 - (iii) be fitted with a motor vehicle air conditioner when imported by public transport operators;
 - (iv) be consigned to the applicant whose name shall appear on the Bill of Lading and the manifest as the consignee;

- (v) be registered with the National Transport Authority in the name of the importer except where the bus is imported by an authorised dealer;
- (vi) be a right-hand drive;
- (vii) be in good running condition and not damaged;
- (viii) have its original chassis;
- (ix) be covered, except where the vehicle is imported by the categories of importers specified in paragraphs 1 to 6 in Part I of the Eighth Schedule by an inspection certificate in the form specified in the Sixth Schedule or containing the particulars and information required in the Sixth Schedule issued by a branch of Bureau Veritas or a competent authority in the exporting country recognised by the Permanent Secretary, or with regard to Japan, South Africa and the United Kingdom by the authorities specified in the Seventh Schedule certifying –
 - (A) that the vehicle has been inspected not earlier than 2 months before the date of shipment; and
 - (B) the roadworthiness and usability of the vehicle.
- (x) be covered by a document issued by the appropriate authority in the exporting country and/or in the country of origin, acceptable by the Permanent Secretary as an evidence that the vehicle is not a stolen one;
- (xi) have been first registered not later than in the year following the year of their manufacture;
- (xii) not be fitted with any bull bar.

Description of Controlled Goods

- (e) Motor-cycle... ..
- (f) Specialised motor vehicle designed for passengers in need of special support for embarkation and disembarkation at Sir Seewoosagur Ramgoolam International Airport.
- (g) Classic or vintage motor cars
- 4A. Second-hand (used/reconditioned) motor vehicles originating from Japan

Conditions under which the goods should be imported

The motor-cycle should be less than one year old at the date of shipment

The specialised motor vehicle shall -

- (i) be covered by an inspection certificate issued by a registered mechanical engineer prior to the shipment, certifying the suitability of the vehicle for embarkation and disembarkation of passengers in need of special support;
- (ii) be examined, on arrival, by a registered machinery inspector in conformity with the provisions of the Occupational Safety and Health Act 2005.

The classic or vintage motor cars shall -

- (i) have been registered before 1 January 1970;
- (ii) be consigned to the applicant whose name shall appear on the bill of lading/airway bill and the manifest as the consignee;
- (iii) be registered with the National Transport Authority in the name of the importer except where the vehicle is imported by an authorized dealer;
- (iv) be in running condition.

Every second-hand (used/ reconditioned) motor vehicles originating from Japan shall, in addition to the conditions specified for the types of motor vehicles referred to in item 4(a) to (g) –

(i) be covered by an original Certificate of Conformity certifying that the vehicle has been inspected, not earlier than 2 months before the date of shipment to Mauritius, by Bureau Veritas or Nippon Kaiji Kental Kyokai (NKKK) in Japan or a competent authority in Japan recognised by the Permanent Secretary, mentioning that the vehicle is free from removable radioactive surface contamination; and

(ii) in the case of an individual importer, be covered, at the time of the application for the import permit, with a security by means of a bank guarantee issued by a Bank in Mauritius, for a sum of 100 000 rupees in favour of the Ministry with a condition that the importer shall bear all the costs not later than 2 months from the date the vehicle is certified not to be free from removable radioactive surface contamination by the Radiation Protection Authority, failing which the bank guarantee shall be forfeited by the Ministry; or

(iii) in the case of an authorised dealer, be covered, at the time of the application for the import permit, with the security referred to in regulation 6(1)(a)(iii) of the Consumer Protection (Importation and Sale of Second-hand Motor Vehicles) Regulations 2004, with a condition that the authorised dealer shall bear all the costs of returning the vehicle to its

(iv)

supplier not later than 2 months from the date the vehicle is certified not to be free from removable radioactive surface contamination by the Radiation Protection Authority, failing which the security shall be forfeited by the Ministry; and be covered by an auction sheet specifying the grade of the vehicle which shall not be below the grade of 3.5.

Description of Controlled Goods**Conditions under which the goods should
be imported**

- | | |
|---|---|
| 5. Second-hand motor vehicle parts and accessories | Excluding prohibited second-hand motor vehicle parts and accessories as specified in the Second Schedule |
| 6. Controlled goods imported for re-export | <p>(a) Should be re-exported Ex- Bonded Ware House and not sold on the local market in any circumstances;</p> <p>(b) no permission to sell on the local market will be granted in any circumstances.</p> |
| 7. Motor-Cyclists' helmets (crash helmets) | Each helmet should be indelibly and clearly marked with the certification mark issued either by the National Bureau of Standards or by a recognized Standards Institution in the country of origin. |
| 13. Measuring tapes | At least 50% of each and every consignment of measuring tapes shall be graduated in metric only. |
| 15. Electric Cable insulated with plastic materials | <p>(a) Shall comply with MS 17 and MS 113; and</p> <p>(b) A certificate from the Mauritius Standards Bureau shall be obtained prior to the clearance of the goods from the Customs.</p> |
| 16. Armoured Electric Cables | Shall comply with MS 101 |
| 18. Fine Gold for resale | <p>(a) The importer should hold the appropriate Trading Licence issued under the Trade and Industries Classification Act and the Local Government Act giving him the right to manufacture and sell Goldwares.</p> <p>(b) The fine Gold should be sold to licensed jewellers only.</p> |

- (c) A Certificate of fineness from overseas, attesting that the Gold is of 9, 14, 18, 20, 22 or 24 Kt, should be submitted to the Ministry prior to the clearance of the goods from the Customs.
19. Pocket lighters, gas fuelled, non-refillable
- (a) Shall comply with the International Standard, ISO 9994:1995 or any other equivalent standard;
- (b) A recent certificate of conformity with the international standard, ISO 9994:1995 or any other equivalent standard, should be submitted to the Ministry prior to the clearance of the goods from the Customs.
21. Tubes and Hoses (other than tubes and hoses consisting of a metal reinforcement) for connecting liquefied petroleum gas (LPG) cylinders to domestic gas appliances.
- (a) The tubes and hoses shall indelibly bear at each interval of not more than 50 centimetres the following inscriptions;
- (i) The mark of the National Standard of the country of origin;
- (ii) The identity of the manufacturer and the country of origin;
- (iii) The date limit for use.
- (b) A valid certificate of conformity with the National Standard of the country of origin, issued by a recognised body, should be submitted to the Ministry prior to the importation of the tubes and hoses.
22. Rough diamonds
- (a) A valid Kimberley Process Certificate issued by the appropriate authority of the exporting country shall be submitted to the Ministry, prior to the clearance of the diamonds from the Customs.

(b) The certificate specified at paragraph (a) shall be a forgery-resistant document that meets the requirements of the Kimberley Process International Certification Scheme for rough diamonds.

(c) The rough diamonds shall be imported in a sealed tamper-proof container accompanied by a duly authenticated copy of the certificate specified at paragraph (a)

(d) The relevant invoice from the supplier abroad shall inter-alia bear the following note-

The rough diamonds herein invoiced have been purchased from legitimate source/s not involved in funding armed conflict and in compliance with relevant United Nations resolutions.

24. Pocket lighters, gas fuelled, refillable

(a) Shall comply with the International Standard ISO 9994:2002 or any other equivalent standard;

(b) A recent certificate of conformity with the International Standard ISO 9994:2002 or any other equivalent standard, should be submitted to the Ministry prior to the clearance of the goods from the Customs.

25. -Automatic circuit breakers with Residual Current Devices<1000V
-Residual current Switches<1000V (“interrupteur différentiel”)
-Leakage modules<1000V

(a) Shall comply with the International Standards BS EN 61008 or BS EN 61009 or IEC 61008 or IEC 61009 or any other equivalent standard.

(b) A certificate from the Mauritius Standards Bureau attesting compliance with the standards referred to in paragraph (a) shall be obtained prior to the clearance of the goods from the Customs.

26. Outboard motors (of above 15HP)(imported by traders other than those imported on account of the Police Department)

(a) *Exhaust Emission Requirements*

Outboard motors shall be designed, constructed and assembled so that when in normal use, emissions shall not exceed the limit values obtained from the following table:

Type	Carbon Monoxide $CO=A+B/P_N^n$			Hydrocarbons $HC=A+B/P_N^n$			Nitrogen Oxides NO_x
	A	B	n	A	B	n	
Two-stroke Spark Ignition	150,0	600,0	1,0	6,0	50,0	0,75	15,0
Four-stroke Spark Ignition	150,0	600,0	1,0	6,0	50,0	0,75	15,0
Compression Ignition	5,0	0	0	1,5	2,0	0,5	9,8

Where A,B and n are constants in accordance with the table, P_N is the rated engine power in kW and the exhaust emissions are measured in accordance with the harmonized standards.

(b) *Noise Emission Requirements*

Craft/Boats with outboard motor shall be designed, constructed and assembled so that the noise emissions shall not exceed the limit values in the following table:

Single Engine Power In kW	Maximum Sound Pressure Level = L_{pASmax} In dB
$11, P_N \leq 40$	72
$P_N > 40$	75

Where PN=rated engine power in kW at rated speed and LpASmax = maximum sound pressure level in dB

30

27. Low Pressure, non-adjustable regulators for use with butane and liquefied petroleum gas (LPG) – specifications
- (a) A recent certificate of conformity to MS 147:2008 or EN12864 or its equivalent issued by an accredited laboratory shall be submitted
 - (b) A certificate from the Mauritius Standards Bureau certifying compliance with the standard referred to in paragraph (a) shall be obtained prior to the clearance of the goods from the Customs Department
 - (c) A sample of the item shall be submitted for the examination by the Mauritius Standards Bureau or any accredited laboratory before clearance from the Customs Department
28. Second-hand motor vehicle parts and accessories originating from Japan
- Be covered by an original Certificate of Conformity that the second-hand motor vehicle parts and accessories have been inspected, not earlier than 2 months before the date of shipment to Mauritius, by Bureau Veritas or Nippon Kaiji Kental

Kyokai
(NKKK) in
Japan, or a
competent
authority in
Japan
recognised
by the
Permanent
Secretary,
certifying that
the parts and
accessories
are free from
removable
radioactive
surface
contaminatio
n.

SCHEDULE
(regulation 11)

SIXTH SCHEDULE
(regulation 10 and Fifth Schedule)

INSPECTION CERTIFICATE

1. We hereby declare that the second-hand motor vehicle, described hereunder to be exported to Mauritius/already imported into Mauritius* has been inspected by our organisation. The particulars of which are as follows and this Pre-shipment Inspection Certificate/Inspection Certificate* has been issued to the under-mentioned applicant.

- (a) Name of inspection organisation.....
- (b) Address:
- (c) Tel. No.: Fax No.: Email No.:.....
- (d) Place of inspection
- (e) Date of Inspection:

2. **Particulars of applicant:**

- (a) Name:.....
- (b) Address:
- (c) Tel. No.:..... Fax No. Email address:

3. **PARTICULARS OF SECOND-HAND MOTOR VEHICLE.**

- (1) Type of vehicle :.....
- (2) Make :.....
- (3) Model :.....
- (4) Commonly called (emblem reading) :.....
- (5) Grade (emblem reading) :.....
- (6) Body colour :.....
- (7) Fuel type :.....
- (8) Year of manufacture :.....
- (9) Year/month of first registration :.....
- (10) Inspection mileage (odometer reading) :.....
- (11) Engine capacity :.....
- (12) Chassis No. :.....
- (13) Engine No. :.....
- (14) Unladen Weight :.....
- (15) Gross Vehicle Mass :.....
- (16) Actual CO2 emission in grammes per Kilometer (applicable only in respect of motor car specified in Sub-Part A of Part III of the First Schedule to the Excise Act) :.....

4. **We hereby certify and confirm as follows :-**

- (a) having cross-checked with the Vehicle Registration Authority the original of the last document emanating thereof and having inserted our seal as hereunder on both sides of the document; and
- (b) that the vehicle as described above is roadworthy and usable;
- (ba) that the actual CO2 emission in grammes per kilometer of the vehicle is correct; and
- (c) the findings as set out in the vehicle Inspection Sheets I and II annexed.

Certification No.:

Date of issue:

Seal of the Organisation

Signature

Name:

Capacity in which acting:.....

* Delete as appropriate

VEHICLE INSPECTION SHEET I

TYPE OF VEHICLE		DRIVING SYSTEM		WEATHER CONDITION	
Sedan Car	χ	FF	χ	Good	χ
Station Wagon	χ	FR	χ	Darkness	χ
Van	χ	2WD	χ	Rainy	χ
Truck	χ	4WD Full time	χ		
Jeep Style	χ	Part time	χ		
Double Cab Truck	χ				
Bus(.....Seaters)	χ				

WHETHER BODY ACCIDENTED		*ALTERATION OF VEHICLE		CRACK OF WINDSCREEN	
Yes χ	No χ	Yes χ	No χ	Yes χ	No χ

BODY COLOUR:	Normal, Metallic, 2-Tone Colour:		
	χ	χ	χ

TRANSMISSION		NUMBER OF DOORS					TYPE OF ROOF		
Floor	χ	A/T					H: High	χ	
Column	χ	M/T ---- 3, 4, 5, 6	2	3	4	5	6	M: Medium	χ
		χ χ χ χ	χ	χ	χ	χ	χ	S: Standard	χ

SHAPE AND BODY OF TRUCK
Wide, Cab, Bonnet, Standard, Long, Super Low Deck, Low Deck, High Deck, Opening 3 parts, Opening 1 part, Wood Floor, Steel Floor
(Tick as appropriate)

EXPLANATION OF MARKING	
A: Scratch	χ
U: Dent	χ
B: Bend	χ
W: Wave	χ
S: Rust	χ
C: Corrode	χ
T: Tear	χ
H: Hole	χ
XX: Replaced	χ
P: Painted	χ
M: Marking of Letter of Make removed	χ
L: Letter of Make remaining	χ

SIZE OF SCRATCH AND DENT	
1: Slight	χ
2: Small	χ
3: Medium	χ
4: Large	χ
5: Heavy	χ
DAMAGE TO CHASSIS	
Yes	χ No χ
Severe	χ
Moderate	χ
Light	χ

Remarks

Date of issue:

Signature

Capacity in which acting:.....

*to confirm under Heading Remarks whether the vehicle was reconditioned after having been damaged by accident or by natural calamities including flood.

VEHICLE INSPECTION SHEET II

TYRES		CONDITION OF INTERIOR AND SEATS	
Steel Wheel	χ	1. Smell of Tobacco	χ
Alloy Wheel	χ	2. Smell of Pet	χ
Size of Tyre	χ	3. Presence of Nicotine	χ
		4. Presence of Hair	χ

CONDITION OF:				CONDITION OF ROOM CLEANING		
1. Engine	Good	χ	Bad	χ	1. Clean	χ
*(a) Smoke Emission	Good	χ	Bad	χ	2. Medium	χ
(b) Other functions	Good	χ	Bad	χ	3. Dirty	χ
2. Muffler	Good	χ	Bad	χ		
3. Transmission	Good	χ	Bad	χ		
4. Battery	Good	χ	Bad	χ		
5. Electrical Instruments	Good	χ	Bad	χ		

CONDITION OF ACCESSORIES									
Air-conditioner (Single, Dual)	Good	χ	Bad	χ	Sliding Roof (Power, Manual)	Fixed	χ	None	χ
Power Steering	Good	χ	Bad	χ	Jack	Fixed	χ	None	χ
Power Window (1,2,3,4)	Good	χ	Bad	χ	Wrench	Fixed	χ	None	χ
Electrical Central Door Locking	Good	χ	Bad	χ	ABS	Fixed	χ	None	χ
Power Mirrors (Door, Fender)	Fixed	χ	None	χ	Rear Wiper	Fixed	χ	None	χ
Cigarette Lighter Plug	Fixed	χ	None	χ	Rear Spoiler	Fixed	χ	None	χ
AM Radio	Fixed	χ	None	χ	High Mount Rear Stop Lamp	Fixed	χ	None	χ
AM/FM Radio	Fixed	χ	None	χ	Bumpers (Coloured, Black)	Fixed	χ	None	χ
Cassette	Fixed	χ	None	χ	Door Visor (1, 2, 3, 4)	Fixed	χ	None	χ
CD Player	Fixed	χ	None	χ	Mud Guard (Coloured, Black)	Fixed	χ	None	χ
TV	Fixed	χ	None	χ	Wheel Cover (1, 2, 3, 4)	Fixed	χ	None	χ
GPS Navigation System	Fixed	χ	None	χ	Side Slide Glass (Cut Glass)	Fixed	χ	None	χ
SRS Airbag (Single, Dual)	Fixed	χ	None	χ	Roof Rails	Fixed	χ	None	χ
Air Pure Filter	Fixed	χ	None	χ	Front Grill Guard (Large, Small)	Fixed	χ	None	χ
Rear Speaker (Single, Dual)	Fixed	χ	None	χ	Side Steps	Fixed	χ	None	χ
Floor Mat (1,2,3,4,5)	Fixed	χ	None	χ	Roller Bar	Fixed	χ	None	χ
Leather Seats	Fixed	χ	None	χ	Rear Cargo Bed Cover	Fixed	χ	None	χ
Radio Antenna(Power, Manual)	Good	χ	Bad	χ	Rear Protect Bar	Fixed	χ	None	χ
Front Fog Lamp (Single, Dual)	Fixed	χ	None	χ	Rear Spare Tyre Cover	Fixed	χ	None	χ

(Tick as appropriate)

Remarks :

.....

Date of issue:

Signature

Capacity in which acting:.....

*to confirm under Heading Remarks whether the “smoke emission” of the vehicle is in conformity with the appropriate Japanese/European Standards, or in the case of a diesel-driven motor vehicle, it has a maximum opacity of 50 per cent.

SEVENTH SCHEDULE
(Fifth Schedule)

Country	Names and addresses of Authorities
Japan	<ol style="list-style-type: none"> 1. Bureau Veritas* Japan 2. Japan Auto Appraisal Institute: JAAI** 1-20-8, Kitashinagawa, Shinagawa, Tokyo 3. Japan Vehicle Inspection Association** 1-9-3 Akasaka, Minato, Tokyo 4. Mauriauto Inspection Organisation** 2-10-12 Ikouhoncho, Adachi-Ku Tokyo, Japan
South Africa	<ol style="list-style-type: none"> 1. Bureau Veritas* South Africa 2. AA Testing Centre** Motor City Centre Solomon Street Gezina Pretoria (Cape Town-Durban-Johannesburg) 3. Pretoria West Testing Centre** 112 Luttig Street Pretoria West Pretoria 4. Pro Auto Testing Centre** Flower Street Capital Park Pretoria 5. Test Best Testing Centre** 97 Willem Kruiwagen Street Rosslyn-east Pretoria 6. Test Best Testing Centre** 8 Edward Avenue Swartkop Ext. 17 Centurion Pretoria

Country	Names and addresses of Authorities
	<ol style="list-style-type: none"> <li data-bbox="688 212 1193 359">7. Test Best Testing Centre** 585 Rachel de Beer Street Pretoria North Pretoria <li data-bbox="688 390 1193 541">8. Test Best Testing Centre** 476 Hendrik Verwoerd Avenue Gezina Pretoria
United Kingdom	<ol style="list-style-type: none"> <li data-bbox="672 573 1235 646">1. Bureau Veritas* U.K. <li data-bbox="672 695 1235 842">2. Automobile Association (AA)** Vehicle Inspection Lambert House Cheadle Stockport Cheshire SK 8 2DY <li data-bbox="672 873 1235 1052">3. Royal Automobile Club (RAC)** Vehicle Examination 1 Forest Road Feltham Middlesex TW 13 7RR <li data-bbox="672 1104 1235 1283">4. Vehicle Inspectorate** Bristol Office Berkeley House Croydon Street Bristol BSS ODA

*The Head Office and branches

**and any other sub-office

EIGHTH SCHEDULE
(regulations 9, 10 and Fifth Schedule)
EXEMPTED IMPORTERS
Part I

1. Government Bodies, local authorities, para-statal bodies.
2. Embassies and their personnel.
3. Religious, educational and benevolent institutions receiving a second-hand motor vehicle from abroad involving no transfer of funds from Mauritius.
4. A foreign firm engaged in a Government project or any other project of national interest importing its own vehicles from abroad involving no transfer of funds from Mauritius.
5. A foreigner who is –
 - (a) taking employment in Mauritius;
 - (b) an investor, a self-employed non-citizen or a professional who has been granted an occupational permit for 3 years or more under section 9A of the Immigration Act;
 - (c) a retired non-citizen who has been granted a residence permit under section 9B of the Immigration Act; or
 - (d) a holder of immovable property under the Integrated Resort Scheme who has been granted a residence permit under section 5(1)(g) of the Immigration Act,importing a motor car for his own use from abroad without any transfer of funds from Mauritius.
6. A returning resident or spouse of a returning resident or a Mauritian receiving as gift a second-hand motor vehicle owned by his father, mother, brother, sister, son or daughter staying abroad, without any transfer of funds from Mauritius.

Part II

1. Government Bodies, local authorities, para-statal bodies.
2. Firms importing for the account of the Government, local authorities and para-statal bodies.
3. Embassies and their personnel;
4. Clinics, laboratories and individuals importing pharmaceutical, medical and hygienic products and food supplements for their own use;
5. Pharmacies importing lifesaving drugs.
6. Religious, educational and benevolent institutions importing controlled goods for their own use or for free distribution.
7. An individual importing from abroad for bona fide personal use controlled goods of a value not exceeding 15,000 rupees; or an incoming passenger bringing in his luggage controlled goods of a value not exceeding 15,000 rupees.
8. A trader importing advertising materials for free distribution.
9. Companies operating in the Export Processing Zone importing equipment, tools, spare parts and raw materials that appear on their schedule lists of equipment and raw materials.

PART III

1. Government bodies, local authorities, para-statal bodies.
2. Embassies for their own use.
3. Religious, educational and benevolent institutions receiving a second-hand motor bus from abroad for their own use involving no transfer of funds from Mauritius.
4. A foreign firm engaged in a Government project or any other project of national interest importing its own motor buses for the transport of its employees involving no transfer of funds from Mauritius.

