



## Mauritius : Export/Import Procedures

Mauritius has an open economy, with very few restrictions on exports and imports. Trade policies are geared towards securing the import requirements of the population as well as promoting Mauritius as a business centre from where export and re-export activities can fully take place.

Furthermore, Mauritius is a member of various important international organisations as well as regional blocks and it is to be noted that the island is one of the first African countries to be eligible under the African Growth and Opportunity Act.

### Procedure for Exports

Exports of almost all items can be conducted freely except for a few controlled items for which export permits are required prior to effecting exports.

The main documents that are relevant to the exporter are listed hereunder :

- Invoice
- Packing list
- Bill of lading/Airway bill
- Bill of entry
- Insurance certificate (if applicable)
- Certificate of inspection (if applicable)
- Certificate of origin (if applicable)
- Certificate of health (if applicable)
- Export permit (if applicable)

### Certificate of Origin

The certificate of origin applicable to the exporter's consignment depends on the country of destination and on the possibility for it to benefit from any scheme of preferential tariffs.

### Certificate of Health

Most countries require veterinary or phyto-sanitary certificates in respect of animals, animal products and for agricultural products such as fruits and flowers. The exporter and the issuing authority must be aware of the requirements in order to be in a position to satisfy the buyer. Generally, the authorities in the buyer's country will issue a list of requirements and identify the corresponding authority that can issue the desired certificates. Local exporters are required to contact the Ministry of Agriculture and/or the Ministry of Health as regards those certificates.

### Export Permits

These permits are applicable in cases where

- Products of strategic importance and products sensitive to the economy, such as wheat, flour, spices, products containing sugar, cement, silver and gold;
- Products whose market access is regulated, e.g. clothing for the US and Canada.

The Ministry of Commerce issues licences subject to prior approval by the respective authorities :

- The Mauritius Sugar Syndicate for sugar
- The Tea Board for tea
- The Agricultural Marketing Board for spices
- The Ministry of Health for pharmaceuticals
- The Ministry of Agriculture for listed agricultural products.



## **Procedure for Imports**

Mauritius has a liberalised import sector, which enables almost all types of goods to be brought into the country, some of which may require special permits or certificates.

The following import documents are required by Customs :

- Invoice, showing the FOB and CIF value of goods
- Packing list
- Bill of lading/Airway bill
- Bill of entry
- Insurance certificate (if applicable)
- Certificate of inspection (if applicable)
- Certificate of origin (if applicable)
- Import permits (if applicable).

### **Certificate of Origin**

Goods originating from a scheduled territory benefit from a preferential rate of Customs Duties. In order to benefit from this, a certificate of origin must be produced to the Customs Department. It has to be issued in the scheduled territory where the goods originate. This certificate must be signed or visaed by a Government Authority or by a Chamber of Commerce in the originating scheduled territory.

Such certificates must specify that the final manufacturing process has taken place in the scheduled territory and the goods have undergone substantial processing with at least 50% of materials, labour and other manufacturing costs incurred in that same scheduled territory. The manufacturing costs, which are ex-factory costs, have also to be clearly defined. The following certificates of origin are accepted by Customs :

- EUR 1 certificate issued under the Cotonou Convention
- COMESA certificates of origin
- SADC certificates of origin
- IOC certificates of origin
- Certificates issued by Chambers of Commerce or other approved bodies.

### **Import Permits**

A few products are subject to import permits, mainly for health, security, environmental purposes and national interest. The Ministry of Commerce is responsible for the control of importation of these items in collaboration with other controlling agencies. Import permits normally require clearance from the relevant Authorities, e.g. :

- Ministry of Agriculture for agricultural goods (the Plant Quarantine Service) and for animal products (the Veterinary Division);
- Ministry of Health for prepared foods, drugs, and chemicals with potential adverse effects on health;
- Police for arms and ammunitions;
- Ministry of Information for cinema films;
- Mauritius Telecom for telecommunications equipment;
- Ministry of Fisheries for fish and fish products.

### **Importation and Control of Agricultural Goods**

Import permits from the Ministry of Agriculture are required for grains, plants, or seeds, animal foodstuffs, meat, fish products, and live animals;

- Plants, fruit and vegetables require a phytosanitary certificate;
- Livestock, meat and offals require a health certificate (veterinary control);
- Alcoholic beverages require a certificate of analysis on first importation for Customs and Excise.



### Importation and Control of Drugs

The Ministry of Health has drawn up a list of essential substances required to meet the country's medical needs. Controlled drugs like psychotropic drugs and narcotics, which are subject to international control under International Conventions, are imported through an import-export licensing system. The quantities of these drugs are strictly controlled in order to ensure their legitimate use.

As regards the import of other drugs for use in the public sector, they are subject to international tenders. Imported pharmaceuticals must be registered for sale in their country of origin. Registered wholesale pharmaceutical establishments import medicines for sale in the private sector. They are required to be registered with the Pharmacy Board prior to importation in accordance with the Pharmacy Act 1985.

### Importation and Control of Pesticides

The Pesticide Control Act outlines requirements for packaging and marketing of pesticides. The importer has to provide evidence that the pesticide that he proposes to import into Mauritius is registered in the country of origin. Based on the information submitted, the Pesticides Control Board examines the request on a case-by-case basis and decides as to whether or not an import permit can be granted.

### Safety Standards

Arms, ammunition, dynamite and explosives are subject to control. Import and sale of electric water heaters are subject to control. The safety standards applicable are the same as British ones.

### Prohibited Imports

There are a number of products that cannot be imported, mainly due to safety reasons.

### Import Monopoly

For certain strategic reasons, trade in some products is carried out by para-statal organisations. The State Trading Corporation (STC), the Agricultural Marketing Board (AMB), and the Mauritius Meat Authority (MMA) are the main para-statal organisations involved in the procurement and storage of certain products. The retailing is left to the private sector.

**The State Trading Corporation** is the only authorised importer of ration rice, wheat flour and petroleum products. The importation of luxury rice is entrusted to the private sector, and the importation of cement is shared between the State Trading Corporation and the privately owned Mauritius Portland Cement Company Ltd. The STC manages storage facilities for rice and flour, and it is responsible for the distribution of staple foods. Local oil companies distribute petroleum products.

**The Agricultural Marketing Board** holds monopoly and, in certain cases, monitors importation of agricultural products which compete with domestically produced goods for which there are marketing schemes and guaranteed prices, such as : potatoes, onions, garlic, maize, turmeric, cardamom.

**The Meat Authority** is a para-statal body functioning under the aegis of the Ministry of Agriculture. This Authority has the power to establish and manage abattoirs, purchase and import livestock for slaughter, control and regulate the sale of meat and meat products and, with the approval of the Ministry of Commerce, to fix prices.

**The Tobacco Board** purchases all the local tobacco production, at prices based on production costs. The tobacco is afterwards sold to the sole manufacturer, British American Tobacco Plc. Ltd. Imports for blending purposes are effected by the manufacturer who must apply for an import permit obtainable from the Tobacco Board.

**The Tea Board** issues import and export permits. Imports by manufacturers are permitted for blending purposes while private traders may import those types of teas that are not grown in Mauritius. For tea imports, the payment of a licence fee, a statutory levy and a cess are required.

**The Mauritius Sugar Syndicate** is the sole supplier of sugar for domestic consumption. It is also responsible for the management of all sugar production sold abroad.

*(Source : Indo-African Chamber of Commerce & Industries, Mumbai)*