

*Government Notice No. 274 of 2020***THE CUSTOMS ACT****Regulations made by the Minister under section 163  
of the Customs Act**

1. These regulations may be cited as the Customs (Export to China) Regulations 2020.

2. In these regulations –

“Act” means the Customs Act;

“Agreement” means the Free Trade Agreement between the Government of the Republic of Mauritius and the Government of the People’s Republic of China, signed on 17 October 2019;

“application” means an application for a certificate set out in the First Schedule;

“approved exporter” means an exporter who –

(a) makes frequent exports;

(b) offers, to the satisfaction of the Director-General, all guarantees necessary to verify the originating status of the products and the fulfilment of other requirements of the Agreement;

(c) is subject to such conditions as the Director-General may determine; and

(d) is authorised as such by the Director-General;

“certificate” means the Certificate of Origin set out in the First Schedule;

“Customs Management System” has the same meaning as in the Customs (Use of Computer) Regulations 1997;

“Declaration of Origin” means a document, issued by an approved exporter, which certifies that the goods exported comply with the origin requirements specified in the Agreement;

“export” means any product –

- (a) the H.S. Code of which is listed in Part 3 of Section B of the Schedule to Annex 1 of Chapter 2 to the Agreement;
- (b) the H.S. Code of which is listed in Article 2.13 to the Agreement;
- (c) which is exported under the Agreement; and
- (d) which qualifies for a certificate or Declaration of Origin;

“TradeNet user” has the same meaning as in the Customs (Use of Computer) Regulations 1997.

3. No person, other than the Director-General, shall print or cause to be printed a certificate.

4. (1) (a) Subject to regulation 8 and unless otherwise authorised by the Director-General, every TradeNet user shall, in respect of every export, as soon as the export is effected or ensured, make an application to the Director-General for a certificate.

(b) The application under subparagraph (a) shall be made electronically through the TradeNet.

(2) The application under paragraph (1) shall, in respect of every export, be accompanied by –

- (a) a copy of the export invoice; and

(b) such other document, evidence or sample as the Director-General may require.

(3) The Director-General may grant or refuse an application.

(4) Where the Director-General grants an application, he shall, through the Customs Management System, issue, subject to regulation 6, a certificate at the time the exportation is effected or ensured.

(5) Where the Director-General refuses the application, he shall inform the applicant in writing.

(6) The entries and particulars recorded in the TradeNet in respect of the application and in the form of certificate submitted by a TradeNet user and in the Customs Management System in respect of the certificate issued by the Director-General shall be presumed, unless evidence to the contrary is adduced, to be correct.

5. No person, other than the Director-General, shall issue a certificate in respect of any export to the People's Republic of China.

6. A certificate may exceptionally be issued retrospectively after an export in accordance with paragraph 5 of Article 3.14 to the Agreement.

7. In cases of theft, loss, or accidental destruction of certificate, the exporter may apply to the Director-General for a certified true copy and the Director-General shall issue the certified true copy in accordance with paragraph 6 of Article 3.14 to the Agreement.

8. (1) An approved exporter may export originating goods by completing a Declaration of Origin on an invoice or any other commercial document.

(2) Where a person is authorised by the Director-General to be an approved exporter, the Director-General shall allocate to that approved exporter a Customs authorisation number which shall appear on the Declaration of Origin.

(3) Where the approved exporter –

- (a) no longer offers the guarantees or does not fulfill the conditions required;
- (b) makes an incorrect use of the authorisation; or
- (c) otherwise contravenes this regulation,

the Director-General may, without prejudice to any action he may take under the Act or any regulations made thereunder, at any time, withdraw the authorisation under this regulation.

**9.** The Director-General shall monitor the Country Specific Tariff Quota under Article 2.13 of Chapter 2 to the Agreement.

**10.** Any person who –

- (a) submits a document which is false, not genuine, incorrect or misleading in any material particular;
- (b) provides, in any document, any information which is false or misleading in any material particular;
- (c) tampers with a certificate or Declaration of Origin or causes a certificate or Declaration of Origin to be tampered with;
- (d) prepares or presents a certificate or Declaration of Origin that is not genuine; or

(e) misuses the authorisation under regulation 8, shall commit an offence and shall, on conviction, be liable to a fine not exceeding 200,000 rupees and to imprisonment for a term not exceeding 5 years.

**11.** These regulations shall come into operation on such date as the Minister may specify in a notice to be published in the Gazette.

Made by the Minister on 9 November 2020.

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**FIRST SCHEDULE**

[Regulations 2 and 3]

**CERTIFICATE OF ORIGIN**

1. Exporter's full name, address and country:		<b>Certificate No.:</b>  <b>CERTIFICATE OF ORIGIN</b> <b>Mauritius-China Free Trade Agreement</b>  Issued in: _____			
2. Consignee's full name, address, country		For official use only:			
3. Means of transport and route (as far as known)  Departure date:  Vessel/Flight/Train/ Vehicle No.:  Port of loading:  Port of discharge:		4. Remarks:			
5. Item number	6. Marks and numbers on packages;  Number and kind of packages; Description of goods	7. HS code (6-digit code)	8. Origin criterion	9. Quantity (e.g. Quantity Unit, litres, m <sup>3</sup> )	10. Number Date of Invoice

<p>11. Declaration by the producer/exporter</p> <p>The undersigned hereby declares that the above stated information is correct and that the goods exported to</p>	<p>12. Certification</p> <p>On the basis of the control carried out, it is hereby certified that the information herein is correct and that the described goods comply with the origin requirements of the Mauritius-China Free Trade Agreement.</p>
<p>(Importing Party)</p> <p>comply with the origin requirements specified in the Mauritius-China Free Trade Agreement.</p>	<p>Place and date</p> <p>Signature or stamp of the Authorized Body</p>
<p>Place, date and signature of authorized person</p>	

**Overleaf Instruction**

- Box 1: State the full legal name and address of the exporter in Mauritius or China.
- Box 2: State the full legal name and address of the consignee in Mauritius or China, if known. If unknown, add “\*\*\*” (three stars).
- Box 3: Complete the means of transport and route and specify the departure date, vessel/flight/train/vehicle number, and port of loading and discharge, as far as known. If unknown, add “\*\*\*” (three stars).
- Box 4: Customer’s Order Number, Letter of Credit Number, among others, may be included. If the Certificate of Origin has not been issued before or at the time of shipment, the authorized body should mark “ISSUED RETROSPECTIVELY” here.
- Box 5: State the item number.
- Box 6: State the shipping marks and numbers on packages, when such marks and numbers exist.

The number and kind of packages shall be specified. Provide a full description of each good. The description should be sufficiently detailed to enable the products to be identified by the Customs Officers examining them and relate them to the invoice description and to the HS description of the good. If goods are not packed, state “in bulk”. When the description of the goods is finished, add “\*\*\*” (three stars) or “\ ” (finishing slash).

- Box 7: For each good described in Box 6, identify the HS tariff classification to a six-digit code.
- Box 8: For each good described in Box 6, state which criterion is applicable, in accordance with the following instructions based on the rules of origin contained in Chapter 3 (Rules of Origin and Implementation Procedures) and Annex II (Product Specific Rules of Origin).

Origin Criterion	Insert in Box 8
The good is “wholly obtained” in the territory of a Party, as referred to in Article 3.3 (Goods Wholly Obtained) or required so in Annex II (Product Specific Rules of Origin).	WO
The good is produced entirely in the territory of a Party, exclusively from materials whose origin conforms to the provisions of Chapter 3 (Rules of Origin and Implementation Procedures).	WP
General rule as $\geq 40\%$ regional value content.	RVC



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The good is produced in the territory of a Party, using non-originating materials that comply with the Product Specific Rules and other applicable provisions of Chapter 3 (Rules of Origin and Implementation Procedures).	PSR
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Box 9: State quantity with units of measurement for each good described in Box 6. Other units of measurement, e.g. volume or number of items, which would indicate exact quantities may be used where customary.

Box 10: The number and date of invoice (including the invoice issued by a non-Party operator) should be shown here.

Box 11: The box must be completed by the producer or exporter. Insert the place, date and signature of authorized person.

Box 12: The box must be completed, dated, signed or stamped by the authorized person of the authorized body.

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**SECOND SCHEDULE**

[Regulation 2]

The Declaration of Origin shall bear the following text –

*“The exporter (Authorization No...) hereby declares that the stated information is correct and that the goods exported to (Importing Party) comply with the origin requirements specified in the Mauritius-China Free Trade Agreement.”*

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