

# Customs (Movement Certificate EUR 1) Regulations 2005

**GN No. 81 of 2005**

## **THE CUSTOMS ACT Regulations made by the Minister under section 163 of the Customs Act**

**1. These regulations may be cited as the Customs (Movement Certificate EUR 1) Regulations 2005.**

**2. In these regulations -**

“Act” means the Customs Act;

<sup>1 2 3 4 5</sup> “Agreements” means the IEPA, the Turkey FTA and the ESA-UK Economic Partnership Agreement;

“application” means an application for a certificate <sup>6</sup>set out in the form specified in the First Schedule;

“approved exporter” means an exporter who –

(a) makes frequent exports;

(b) offers to the satisfaction of the Comptroller all guarantees necessary to verify the originating status of the products as well as the fulfillment of the other requirements of the <sup>7</sup>Agreements;

(c) is subject to such conditions as may be determined by the Comptroller,

and authorised as such by the Comptroller;

“certificate” means the movement certificate EUR I <sup>8</sup>set out in the form specified in the Second Schedule;

<sup>9</sup> “Customs Management System” has the same meaning as in the Customs (Use of Computer) Regulations 1997;

<sup>10</sup> “ESA-UK Economic Partnership Agreement” means the agreement establishing an economic partnership agreement between the Eastern and Southern Africa States and the United Kingdom of Great Britain and Northern Ireland, and signed by the Republic of Mauritius on 31 January 2019;

<sup>11</sup> <sup>12</sup> “export”, for the purposes of these regulations, means –

(a) any product exported from Mauritius to any State within the European Union under the IEPA or to the United Kingdom of Great Britain and Northern Ireland under the ESA-UK Economic Partnership Agreement and qualifying for a certificate or an invoice declaration; or

(b) any product –

(i) of which the HS Code is listed in the Fourth or Fifth Schedule;

(ii) falling under Chapters 25 to 97 of the Customs Tariff Act, except any product of which the HS Code is listed in the Sixth Schedule,

which is exported to the Republic of Turkey under the Turkey FTA, and qualifying for a certificate or an invoice declaration;

<sup>13</sup> “IEPA” means the interim agreement establishing a framework for an economic partnership agreement between Eastern and Southern Africa States and the European Community and its member States and signed by the Republic of Mauritius on <sup>14</sup>29 August 2009 and subsequently amended as per Decision No. 1/2020 of the EPA Committee of 14 January 2020 published in the Official Journal of the European Union, L 93 of 27 March 2020;

<sup>15</sup> <sup>16</sup> <sup>17</sup> “invoice declaration” means a declaration given by an exporter on an invoice, a delivery note or any other commercial document describing, in details, the products concerned so as to enable them to be identified, as referred to in the Agreements and set out –

(a) in the Third Schedule to the IEPA;

(b) in the Seventh Schedule to the ESA-UK Economic Partnership Agreement;

<sup>18</sup> “TradeNet” has the same meaning as in the Customs (Use of Computer) Regulations 1997;

<sup>19</sup> “TradeNet user” has the same meaning as in the Customs (Use of Computer) Regulations 1997.

<sup>20</sup> “Turkey FTA” means the Free Trade Agreement between the Republic of Turkey and the Republic of Mauritius signed on 9 September 2011.

**3.** (a) No person other than the <sup>21</sup>Comptroller shall print or cause to be printed the forms set out in the First Schedule and the Second Schedule.

(b) The form of the certificate -

- (i) shall measure 210 x 297mm, a tolerance of up to plus 8mm or minus 5mm in the length may be allowed and the paper used must be white, sized for writing, not containing mechanical pulp and weighing not less than 25gm/m<sup>2</sup>;
  - (ii) shall have a printed green guilloche pattern background making any falsification by mechanical or chemical means apparent to the eye;
  - (iii) shall include a reference that the printer has been approved by the <sup>22</sup>Comptroller; bear the name and address of the printer or a mark by which the printer can be identified and a serial number, either printed or not, by which it can be identified; and
  - (iv) bear the seal of the <sup>23</sup>Customs.
4. <sup>24</sup>(a) No TradeNet user shall submit an application otherwise than in the manner referred to in paragraph (aa).
- (aa) Unless otherwise authorised by the Comptroller, every TradeNet user shall, subject to regulation 9, in respect of every export, submit, in due time to the Comptroller, the application together with the form of the certificate duly filled in electronically through the TradeNet.
  - (b) The application and the form of the certificate under <sup>25</sup>paragraph (aa) shall be accompanied by -
    - (i) a copy of the original import Customs declaration, relating to the import of any raw materials used in the working or processing of the export;
    - (ii) a copy of the original export Customs declaration; and
    - (iii) any other document, evidence or sample as may be required by the Comptroller.
  - <sup>26</sup>(c) The Comptroller shall, on being satisfied that the applicant has complied with the provisions of paragraphs (aa) and (b), issue, subject to regulation 6, the certificate to the exporter through the Customs Management System at the time the exportation is effected or ensured.
  - (d) The entries and particulars recorded in the TradeNet in respect of an 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 Comptroller shall be presumed, unless evidence to the contrary is adduced, to be correct.
5. No person other than the Comptroller shall issue a certificate in respect of any export to any State within the European Union<sup>27 28</sup>, to the United Kingdom of Great Britain and Northern Ireland or to the Republic of Turkey.

6. (a) A certificate may exceptionally be issued after exportation of the products to which it relates where -
  - (i) it was not issued at the time of exportation because of errors or involuntary omissions or special circumstances; or
  - (ii) it is proved to the satisfaction of the Comptroller that a certificate was issued but was not accepted at importation for technical reasons.
- (b) For the purposes of paragraph (a), the exporter shall indicate in his application the place and date of exportation of the products to which the certificate relates and state the reasons for his request.
- (c) Where a certificate is issued under paragraph (a), it shall be endorsed with the words "ISSUED RETROSPECTIVELY".
7. (a) In the event of theft, loss or destruction of a certificate, the exporter may apply to the Comptroller for a duplicate.
- (b) Where a duplicate is issued under paragraph (a) -
  - (i) it shall be endorsed with the words "DUPLICATE" in the "Remarks" box of the duplicate certificate;
  - (ii) it shall bear the date of issue of the original certificate and shall take effect as from that date.
8. Where the products enter an ACP State or OCT other than the country of origin, a further period of validity of 4 months shall begin on the date on which the customs authorities in the country of transit enter the following in box 7 of the certificate -
  - (a) the word "transit";
  - (b) the name of the country of transit;
  - (c) the official stamp of Customs; and
  - (d) the date of the endorsements.
9. (a) An invoice declaration may be made –
  - (i) by an approved exporter; or
  - (ii) by any exporter for any consignment consisting of one or more packages containing originating products whose total value does not exceed 6000 euros.

- (b) Where a person is authorised by the Comptroller to be an approved exporter, the Comptroller shall allocate to that approved exporter a Customs authorisation number which shall appear on the invoice declaration.
- (c) Where the approved exporter -
  - (i) no longer offers the guarantees, or does not fulfill the conditions required;
  - (ii) makes an incorrect use of the authorisation; or
  - (iii) otherwise contravenes this regulation,

the Comptroller 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

**10.** Any person who -

- (a) submits, for the purpose of an application for a certificate under regulation 4, a document which is false, incorrect or misleading in any material particular, or which is not a genuine document;
- (b) provides, in any document, any information which is false or misleading in any material particular;
- (c) tampers with a certificate or an invoice declaration or causes a certificate or an invoice declaration to be tampered with;
- (d) prepares or presents a certificate or an invoice declaration purporting to be a genuine certificate or an invoice declaration which is not, in fact, a genuine certificate or an invoice declaration; or
- (e) makes an incorrect use of the authorisation, under regulation 9(b),

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 and the goods which are the subject matter of the contravention shall be liable to forfeiture.

**11.** The Customs (Exports to the European Community Certificate) Regulations 1991 are revoked.

Made by the Minister on 11<sup>th</sup> May 2005.

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<sup>29</sup>**FIRST SCHEDULE**  
(regulations 2 and 3)

**APPLICATION FOR A MOVEMENT CERTIFICATE**

<b>1. Exporter</b> (Name, full address, country)	<b>EUR. 1      No AMS/</b> See notes overleaf before completing this form	
<b>3. Consignee</b> (Name, full address, country) (Optional)	<b>2. Application for a certificate to be used in preferential trade between</b>  ..... <b>and</b> .....  (insert appropriate countries or groups of countries or territories)	
	<b>4.</b> Country, group of countries or territory in which the products are considered as originating	<b>5.</b> Country, group of countries or territory of destination
<b>6. Transport details</b> (Optional)	<b>7. Remarks</b>	
<b>8. Item number; Marks and numbers; Number and kind of packages <sup>(1)</sup>; Description of goods</b>	<b>9.</b> Gross mass (kg) or other measure (litre, m <sup>3</sup> , etc.)	<b>10.</b> Invoices (Optional)

(1) If goods are not packed, indicate number of articles or state “In bulk” as appropriate

**DECLARATION BY THE EXPORTER**

I, the undersigned, exporter of the goods described overleaf,

**DECLARE** that the goods meet the conditions required for the issue of the attached certificate;

**SPECIFY** as follows the circumstances which have enabled these goods to meet the above conditions:

.....  
.....  
.....  
.....

**SUBMIT** the following supporting documents <sup>(1)</sup>:

.....  
.....  
.....  
.....

**UNDERTAKE** to submit, at the request of the appropriate authorities, any supporting evidence which these authorities may require for the purpose of issuing the attached certificate, and undertake, if required, to agree to any inspection of my accounts and to any check on the processes of manufacture of the above goods, carried out by the said authorities;

**REQUEST** the issue of the attached certificate for these goods.

.....  
(Place and date)

.....  
(Signature)

(1) For example: import documents, movement certificates, manufacturer's declarations, etc. referring to the products used in manufacture or <sup>30</sup>to the goods re-exported in the same state.

<sup>31</sup>**SECOND SCHEDULE**  
(regulations 2 and 3)

**MOVEMENT CERTIFICATE**

<b>1. Exporter</b> (Name, full address, country)	<b>EUR. 1      No AMS/</b> See notes overleaf before completing this form	
<b>3. Consignee</b> (Name, full address, country) (Optional)	<b>2. Certificate used in preferential trade between</b> ..... <b>and</b> ..... (insert appropriate countries or groups of countries or territories)	
	<b>4.</b> Country, group of countries or territory in which the products are considered as originating	<b>5.</b> Country, group of countries or territory of destination
<b>6. Transport details</b> (Optional)	<b>7. Remarks</b>	
<b>8. Item number; Marks and numbers; Number and kind of packages <sup>(1)</sup>; Description of goods</b>	<b>9.</b> Gross mass (kg) or other measure (litre, m <sup>3</sup> , etc.)	<b>10.</b> Invoices (Optional)
<b>11. CUSTOMS ENDORSEMENT</b> Declaration certified Export document (2) Form..... No..... Customs office..... Issuing country or territory..... ..... ..... Date..... ..... <p style="text-align: center;">(Signature)</p>	Stamp	<b>12. DECLARATION BY THE EXPORTER</b>  I, the undersigned declare that the goods described above meet the conditions required for the issue of this certificate  Place      and      date ..... ..... (Signature)

(1) If goods are not packed, indicate number of articles or state “in bulk” as appropriate  
 (2) Complete only where the regulations of the exporting country or territory require



13. REQUEST FOR VERIFICATION, to:	14. RESULT OF VERIFICATION
<p>Verification of the authenticity and accuracy of this certificate is requested</p> <p>..... (Place and date)</p> <p style="text-align: right;">Stamp</p> <p>..... (Signature)</p>	<p>Verification carried out shows that this certificate (*)</p> <p><input type="checkbox"/> Was issued by the Customs Office indicated and that the information contained therein is accurate</p> <p><input type="checkbox"/> Does not meet the requirements as to authenticity and accuracy (see remarks appended).</p> <p>..... ..... (Place and date)</p> <p style="text-align: right;">Stamp</p> <p>..... (Signature)</p> <p>..... (* ) insert X in the appropriate box.</p>

**NOTES**

1. Certificates must not contain erasures or words written over one another. Any alterations must be made by deleting the incorrect particulars and adding any necessary corrections. Any such alteration must be initialed by the person who completed the certificate and endorsed by the customs authorities of the issuing country or territory.
2. No spaces must be left between the items entered on the certificate and each item must be preceded by an item number. A horizontal line must be drawn immediately below the last item. Any unused space must be struck through in such a manner as to make any later additions impossible.
3. Goods must be described in accordance with commercial practice and with sufficient detail to enable them to be identified.

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<sup>32 33</sup>**THIRD SCHEDULE**  
[Regulation 2]

**INVOICE DECLARATION**

The exporter of the products covered by this document (Customs authorisation No .....<sup>(1)</sup>) declares that, except where otherwise clearly indicated, these products are of .....<sup>(2)</sup> Preferential origin.

.....<sup>(3)</sup> Place and date  
.....<sup>(4)</sup> Signature of the exporter (in addition the name of the person signing the declaration has to be indicated in clear script)

Notes –

- (1) (a) When the invoice declaration is made out by an approved exporter within the meaning of Article 24 of the Protocol, the authorisation number of the approved exporter shall be inserted in this space.
  - (b) When the invoice declaration is not made out by an approved exporter, the words in brackets shall be omitted or the space left blank.
  - (2) (a) Origin of products shall be indicated.
  - (b) When the invoice declaration relates in whole or in part, to products originating in Ceuta and Melilla within the meaning of Article 45 of the Protocol, the exporter shall clearly indicate them in the document on which the declaration is made out by means of the symbol "CM".
  - (3) These indications may be omitted if the information is contained on the document itself.
  - (4) (a) See Article 23(5) of the Protocol.
  - (b) In cases where the exporter is not required to sign, the exemption of signature also implies the exemption of the name of the signatory.
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<sup>34</sup>**FOURTH SCHEDULE**  
[Regulation 2]

<b>HS CODE</b>	<b>HS CODE</b>	<b>HS CODE</b>	<b>HS CODE</b>
610120	610910	620331	620469
610220	610990	620332	620520
610342	611011	620341	620530
610343	611020	620342	620590
610432	611030	620343	620630
610442	611090	620349	620640
610443	611120	620432	620690
610462	611241	620433	620821
610510	611521	620439	620891
610520	611522	620442	620920
610610	611529	620443	621210
610620	611710	620449	621430
610721	620111	620452	630221
610821	620192	620453	630231
610822	620292	620459	630260
610831	620311	620462	640299
610891	620319	620463	640419

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<sup>35</sup>**FIFTH SCHEDULE**

[Regulation 2]

HS CODE	PRODUCT DESCRIPTION
0302.42	Anchovies
0302.46	Cobia
0302.54	Hake
0302.55	Alaska Pollack
0302.56	Blue Whittings
0302.69	Other
0302.71	Tilapias
0320.72	Catfish
0302.73	Carp
0302.79	Other
0302.82	Rays and skates
0302.84	Seabass
0302.85	Seabream
0302.89	Other
0303.42	Yellowfin tunas ( <i>Thunnus albacares</i> )
0303.44	Bigeye tunas ( <i>Thunnus obesus</i> )
0304.45	Swordfish
0304.54	Swordfish
0304.31	Tilapias
0304.32	Catfish
0304.33	Nile perch
0304.39	Other
0304.41	Pacific salmon
0304.42	Trout
0304.43	Flat fish
0304.44	Fish of the families <i>Bregmacerotidae</i> , <i>Euclichthyidae</i> , <i>Gadidae</i> , <i>Macrouridae</i> , <i>Melanonidae</i> , <i>Merlucciidae</i> , <i>Moridae</i> and <i>Muraenolepididae</i>
0304.49	Other
0304.51	Tilapias, catfish, carp, eels, Nile perch, snakeheads
0304.52	Salmonidae
0304.59	Other
0304.61	Tilapias
0304.62	Catfish
0304.63	Nile perch
0304.69	Other
0304.71	Cod
0304.72	Haddock
0304.73	Coalfish
0304.74	Hake

0304.75	Alaska Pollack
0304.79	Other
0304.81	Pacific salmon, Atlantic salmon
0304.82	Trout
0304.83	Flat fish
0304.86	Herrings
0304.87	Tuna
0304.89	Other
0304.93	Tilapia, catfish, carp, eels, Nile perch, snakeheads
0304.94	Alaska Pollack
0304.95	Fish of the families <i>Bregmacerotidae</i> , <i>Euclichthyidae</i> , <i>Gadidae</i> , <i>Macrouridae</i> , <i>Melanonidae</i> , <i>Merlucciidae</i> , <i>Moridae</i> and <i>Muraenolepididae</i>
0304.99	Other
0305.43	Trout
0305.44	Tilapias, catfish, carp, eels, Nile perch, snakeheads
0305.49	Other
0305.69	Other
0601.20	Bulbs, tubers, tuberous roots, corns, crowns and rhizomes, in growth or in flower, chicory plants and roots
0602.90	Other
0603.19	Other
0603.90	Other
0604.20	Fresh
0604.90	Other (Excluding mosses and lichens)
0709.60	Fruits of the genus capsicum or of the genus pimento
0709.9910	Palm hearts
0804.30	Pineapples
0804.50	Guavas, mangoes and mangosteens
0810.9030	Lychee
0910.9910	Curry, neither crushed nor ground
1604.1411	Tuna and skipjack in vegetable oil
1604.1416	Fillets known as "loins"
1604.1419	Other
1604.1490	Other
1604.2010	Of Salmon
1604.2090	Of other fish
1902.1110	Instant noodles
1902.1190	Other
1902.1910	Containing no common wheat flour or meal
1902.1990	Other
1902.30	Other pasta

1905.31	Sweet biscuits
1905.32	Waffles and wafers
1905.9010	Empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products
1905.9020	Ordinary bread
1905.9030	Cereal products, not being snacks, bread, pastry, cakes or biscuits, to be used as breakfast cereals
1905.9090	Other
2001.9010	Mango chutney
2001.9090	Other
2005.99	Other
2007.10	Homogenised preparations
2007.91	Citrus fruit
2007.99	Other
ex. 2008.99	Banana chips
ex 2103.9090	Hot pepper sauce
2201.1011	Mineral waters in plastic bottles
2201.1019	Other
2201.1021	Aerated waters in plastic bottles
2201.1029	Other
2202.1010	Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured in plastic bottles
2202.1020	Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured in cans
2202.1090	Other
2202.9010	Soya milk
2202.9020	Aloe vera gel and aloe vera drinking gelpure, used as health drink
2202.9030	Fruit juice
2202.9040	Almond milk
2202.9050	Oat milk
2202.9060	Rice milk
2202.9090	Other
2203.0010	Beer made from malt in can
2203.0090	Other
2309.10	Dog or cat food, put up for retail sale
2309.9010	Preparations and ingredients for use in the manufacture of animal feed
2309.9020	Pet foods other than those of heading 2309.10
2309.9090	Other

**<sup>36</sup>SIXTH SCHEDULE**

[Regulation 2]

<b>HS CODE</b>	<b>PRODUCT DESCRIPTION</b>
2905.43	Mannitol
2905.44	D-glucitol (sorbitol)
3301	Essential Oils
3302.10	Mixtures of odoriferous substances and mixtures
3501-3505	Albuminoid substances, modified starches, glues, enzymes
3809.10	Finishing agents
3824.60	Sorbitol other than that of subheading 2905.44
4101-4103	Raw hides and skin
4301	Raw furskins
4501	Natural cork
5001-5003	Silkworm cocoon, raw silk and silk waste
5101-5103	Wool and animal hair
5201-5203	Raw cotton, waste and cotton carded or combed
5301	Raw flax
5302	True hem

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<sup>37</sup> **SEVENTH SCHEDULE**  
[Regulation 2]

**INVOICE DECLARATION**

The exporter of the products covered by this document (Customs authorisation No .....<sup>(1)</sup>) declares that, except where otherwise clearly indicated, these products are of .....<sup>(2)</sup> Preferential origin.

..... <sup>(3)</sup> Place and date	..... <sup>(4)</sup> Signature of the exporter (in addition the name of the person signing the declaration has to be indicated in clear script)
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Notes –

- (1) (a) When the invoice declaration is made out by an approved exporter within the meaning of Article 22 of the Protocol, the authorisation number of the approved exporter shall be inserted in this space.
- (b) When the invoice declaration is not made out by an approved exporter, the words in brackets shall be omitted or the space left blank.
- (2) Origin of products shall be indicated.
- (3) These indications may be omitted if the information is contained on the document itself.
- (4) (a) See Article 21(5) of the Protocol.
- (b) Where the exporter is not required to sign, the exemption of signature also implies the exemption of the name of the signatory.

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- <sup>1</sup> w.e.f 01-January-2008, **G/N 28 of 2008**, regulation 3 amended regulation 2 of the principal regulations, by revoking the definition of "Agreement" -  
*"Agreement" means the ACP-EU Partnership Agreement signed in Cotonou on 23 June 2000;*  
and replacing it by a new definition of "Agreement";
- <sup>2</sup> w.e.f 24-December-2009, **G/N 184 of 2009**, regulation 3 amended regulation 2 of the principal regulations in the definition of "Agreement", by deleting the words *"approved by the Republic of Mauritius on 4 December 2007"* and replacing them by the words *"signed by the Republic of Mauritius on 29 August 2009"*.
- <sup>3</sup> w.e.f 01-June-2013, **G/N 196 of 2013**, regulation 3(a) amended regulation 2 of the principal regulations, by deleting the definition of "Agreement" –  
*"Agreement" means the interim agreement establishing a framework for an economic partnership agreement between Eastern and Southern Africa States and the European Community and its member States and signed by the Republic of Mauritius on 29 August 2009;*
- <sup>4</sup> w.e.f 01-June-2013, **G/N 196 of 2013**, regulation 3(e) amended regulation 2 of the principal regulations, by inserting a new definition of "Agreements";
- <sup>5</sup> w.e.f 01-January-2021, **G/N 275 of 2020 & G/N 2284 of 2020**, regulation 3(a) amended regulation 2 of the principal regulations, by amending the definition of "Agreements" which is –  
*"Agreements" means the IEPA and the Turkey FTA,;*
- <sup>6</sup> w.e.f 01-June-2013, **G/N 196 of 2013**, regulation 3(b) amended regulation 2 of the principal regulations, in the definition of "application", by deleting the words *"referred to in the Agreement and"*;
- <sup>7</sup> w.e.f 01-June-2013, **G/N 196 of 2013**, regulation 3(c) amended regulation 2 of the principal regulations, in the definition of "approved exporter", by deleting the word "Agreement" and replacing it by the word "Agreements";
- <sup>8</sup> w.e.f 01-June-2013, **G/N 196 of 2013**, regulation 3(b) amended regulation 2 of the principal regulations, in the definition of "certificate", by deleting the words *"referred to in the Agreement and"*;
- <sup>9</sup> w.e.f February-2006, **G/N 15 of 2006**, regulation 3(a)(ii) amended regulation 2 of the principal regulations by inserting the a new definition of "Customs Management System" ;
- <sup>10</sup> w.e.f 01-January-2021, **G/N 275 of 2020**, regulation 3(d) amended regulation 2 of the principal regulations, by inserting a new definition for "ESA-UK Economic Partnership Agreement"–
- <sup>11</sup> w.e.f 01-June-2013, **G/N 196 of 2013**, regulation 3(d) amended regulation 2 of the principal regulations, by deleting the definition of "export"  
*"export", for the purposes of these regulations, means any product exported from Mauritius to any State within the European Union under the Agreement and qualifying for a certificate or an invoice declaration;*  
and replacing it by a new definition of "export";
- <sup>12</sup> w.e.f 01-January-2021, **G/N 275 of 2020**, regulation 3(b) amended regulation 2 of the principal regulations, by amending the definition of "export", in paragraph (a), which is –  
(a) any product exported from Mauritius to any State within the European Union under the IEPA and qualifying for a certificate or an invoice declaration; or
- <sup>13</sup> w.e.f 01-June-2013, **G/N 196 of 2013**, regulation 3(e) amended regulation 2 of the principal regulations, by inserting a new definition of "IEPA";
- <sup>14</sup> w.e.f 31-March-2020, **G/N 241 of 2020**, regulation 3 amended regulation 2 of the principal regulations, in the definition of in the definition of "IEPA", by deleting the words *"29 August 2009"* and replacing them by the words *"29 August 2009 and subsequently amended as per Decision No. 1/2020 of the EPA Committee of 14 January 2020 published in the Official Journal of the European Union, L 93 of 27 March 2020"*;
- <sup>15</sup> w.e.f 01-June-2013, **G/N 196 of 2013**, regulation 3(c) amended regulation 2 of the principal regulations, in the definition of "invoice declaration", by deleting the word "Agreement" and replacing it by the word "Agreements";
- <sup>16</sup> w.e.f February-2006, **G/N 15 of 2006**, regulation 3(a)(i) amended regulation 2 of the principal regulations in the definition "invoice declaration", by deleting the full-stop appearing at the end and replacing it by a semi-colon;
- <sup>17</sup> w.e.f 01-January-2021, **G/N 275 of 2020**, regulation 3(c) amended regulation 2 of the principal regulations, by deleting the definition of "invoice declaration", which is-  
*"invoice declaration" means a declaration given by an exporter on an invoice, delivery note or any other commercial document describing the products concerned in sufficient detail to enable them to be identified, referred to in the Agreements and set out in the Third Schedule.*  
And replacing it by the new definition;
- <sup>18</sup> w.e.f February-2006, **G/N 15 of 2006**, regulation 3(a)(ii) amended regulation 2 of the principal regulations by inserting the a new definition of "TradeNet" ;

- <sup>19</sup> *w.e.f February-2006, G/N 15 of 2006*, regulation 3(a)(ii) amended regulation 2 of the principal regulations by inserting the a new definition of “*TradeNet user*”;
- <sup>20</sup> *w.e.f 01-June-2013, G/N 196 of 2013*, regulation 3(e) amended regulation 2 of the principal regulations, by inserting a new definition of “*Turkey FTA*”, *the full stop at the end of the definition of “TradeNet User” being deleted and replaced by a semicolon*;
- <sup>21</sup> *w.e.f February-2006, G/N 15 of 2006*, regulation 3(b)(i) amended regulation 3 of the principal regulations, in paragraph (a), by deleting the words “*Mauritius Chamber of Commerce and Industry*” and replacing them by the word “*Comptroller*”;
- <sup>22</sup> *w.e.f February-2006, G/N 15 of 2006*, regulation 3(b)(ii)(A) amended regulation 3 of the principal regulations, in paragraph (b), by deleting the words “*Mauritius Chamber of Commerce and Industry*” and replacing them by the word “*Comptroller*”;
- <sup>23</sup> *w.e.f February-2006, G/N 15 of 2006*, regulation 3(b)(ii)(A) amended regulation 3 of the principal regulations, in paragraph (b), by deleting the words “*Mauritius Chamber of Commerce and Industry*” and replacing them by the word “*Customs*”;
- <sup>24</sup> *w.e.f February-2006, G/N 15 of 2006*, regulation 3(c)(i) amended regulation 4 of the principal regulations, by revoking paragraph (a) -
- (a) Every exporter shall, subject to regulation 9, in respect of every export, submit, in due time to the Comptroller, the application together with the form of the certificate duly filled in.*
- and replacing it by the paragraphs (a) and (aa).
- <sup>25</sup> *w.e.f February-2006 G/N 15 of 2006*, regulation 3(c)(ii) amended regulation 4 of the principal regulations, in paragraph (b), by deleting the words “*paragraph (a)*” and replacing them by the words “*paragraph (aa)*”;
- <sup>26</sup> *w.e.f February-2006, G/N 15 of 2006*, regulation 3(c)(iii) amended regulation 4 of the principal regulations, by revoking paragraph (c) -
- (c) The Comptroller shall, on being satisfied that the applicant has complied with the provisions of paragraphs (a) and (b), issue, subject to regulation 6, the certificate to the exporter at the time the exportation is effected or ensured.*
- and replacing it by the paragraphs (c) and (d);
- <sup>27</sup> *w.e.f 01-June-2013, G/N 196 of 2013*, regulation 4 amended regulation 5 of the principal regulations by adding the words “*or to the Republic of Turkey*”.
- <sup>28</sup> *w.e.f 01-January-2021, G/N 275 of 2020*, regulation 4 amended regulation 5 of the principal regulations, by inserting after the words “*European Union*”, the words “*; to the United Kingdom of Great Britain and Northern Ireland*”;
- <sup>29</sup> *w.e.f February-2006 G/N 15 of 2006*, regulation 3(d) amended the principal regulations, by repealing the First Schedule and replacing it by the First Schedule set out in the Schedule to G/N 15 of 2006;
- <sup>30</sup> *w.e.f February-2006 G/N 15 of 2006*, regulation 4 amended the principal regulations, in footnote (1) of “**DECLARATION BY THE EXPORTER**”, by inserting the word “*to*” immediately after the word “*or*”.
- <sup>31</sup> *w.e.f February-2006 G/N 15 of 2006*, regulation 3(d) amended the principal regulations, by repealing the Second Schedule and replacing it by the Second Schedule set out in the Schedule to G/N 15 of 2006;
- <sup>32</sup> *w.e.f 01-January-2008, G/N 28 of 2008*, regulation 5 amended the principal regulations, by revoking the Third Schedule and replacing it by the Third Schedule set out in the Schedule to G/N 28 of 2008;
- <sup>33</sup> *w.e.f 01-January-2021, G/N 275 of 2020*, regulation 5 amended the principal regulations, by revoking the third schedule, which is -

THIRD SCHEDULE  
(regulation 2)

INVOICE DECLARATION

The exporter of the products covered by this document (Customs authorisation No..... (1)) declares that, except where otherwise clearly indicated, these products are of ..... (2) Preferential origin.

(The footnotes do not have to be reproduced).

(Place and date) (3)

.....(4)

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(Signature of the exporter; in addition the name of the person signing the declaration has to be indicated in clear script)

Footnotes:

(1) When the invoice declaration is made out by an approved exporter within the meaning of Article 22 of the Protocol, the authorization number of the approved exporter must be entered in this space. When the invoice declaration is not made out by an approved exporter, the words in brackets shall be omitted or the space left blank.

(2) Origin of products to be indicated. When the invoice declaration relates in whole or in part, to products originating in Ceuta and Melilla within the meaning of Article 43 of the Protocol, the exporter must clearly indicate them in the document on which the declaration is made out by means of the symbol "CM".

(3) These indications may be omitted if the information is contained on the document itself.

(4) See Article 21(5) of the Protocol. In cases where the exporter is not required to sign, the exemption of signature also implies the exemption of the name of the signatory.

And replaced it by the new Third Schedule as set out in the First Schedule to G/N 275 of 2020.

<sup>34</sup> *w.e.f 01-June-2013, G/N 196 of 2013*, regulation 5 amended the principal regulations, by adding the Fourth Schedule set out in the Schedule to G/N 196 of 2013;

<sup>35</sup> *w.e.f 01-June-2013, G/N 196 of 2013*, regulation 5 amended the principal regulations, by adding the Fifth Schedule set out in the Schedule to G/N 196 of 2013;

<sup>36</sup> *w.e.f 01-June-2013, G/N 196 of 2013*, regulation 5 amended the principal regulations, by adding the Sixth Schedule set out in the Schedule to G/N 196 of 2013;

<sup>37</sup> *w.e.f 01-January-2021, G/N 275 of 2020*, regulation 6 amended the principal regulations, by adding the Seventh Schedule set out in the Second Schedule to G/N 275 of 2020.