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**CUSTOMS REGULATIONS AND ADDITIONAL INFORMATION**  
**FOR IMPORTS**

**HOUSEHOLD GOODS REMOVAL**

**A. Documents required for duty-free entry**

- Passport
- Airway bill / bill of lading
- Packing list

Foreign Citizen

- Residence permit
- Occupation permit / work permit

**B. Specific regulations for duty-free entry**

- The used household goods and personal effects slated for import must have been purchased abroad and are not intended for sale or transfer.
- The household effects must be imported within 6 months of the arrival of the passenger.
- If the household effects are in transit upon the shipper's arrival in Mauritius, he / she must declare of the planned import shipment to the Director General (via letter) giving full particulars of the articles to be imported.
- For those who have been granted duty and tax exemption, the following must be submitted to retain this benefit:
  - The shipper must submit evidence to the Director General that he / she still resides in Mauritius. The following will suffice as evidence:
    - Shipper name
    - Shipper Address
    - Phone number
    - Proof of residence in Mauritius
  - This proof of residence submission must be conducted at the conclusion of each 12 month period that the resident lives in the Mauritius for up to 2 years. This submission must be completed no less than 30 days after each 12 month period has concluded.
  - The beneficiary should be a permanent resident of Mauritius; that is, he / she should reside in Mauritius for the majority of the time during the year.
- If the beneficiary of the exemption does not comply, he / she will be liable to pay the full amount of the Customs duty and value added tax as well as a penalty of 10% in the event that he / she sells, pledges, or otherwise disposes of the effects within 4 years of the date of their importation.

Foreign Citizen

- In order to qualify for duty and tax-free import, a foreign citizen must meet the following conditions:

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- Upon arrival, the shipper will need to demonstrate that he or she is taking up permanent residence in Mauritius. To do this, the shipper will need to obtain a residence permit issued by the competent authority.
- If the shipper is coming for work or employment, they will need to obtain an occupation permit / work permit issued by the competent authority.

### Returning Citizens

- In order to qualify for duty and tax-free import, a returning citizen must meet the following conditions:
  - They must demonstrate that they are returning to take up permanent residence in Mauritius after residence abroad for a period of at least one year.

## MOTOR VEHICLES

### A. Documents Required

#### Returning Citizens

- Valid Mauritian passport
- Copy of registration or deregistration at origin
- Purchase invoice

### B. Specific Regulations

#### Returning Citizens

- Eligible returning citizens of Mauritius are allowed to import either a motor vehicle or a motorcycle at a concessionary rate of duty:
  - The returning citizen should have lived outside of Mauritius for a period of at least 5 years immediately preceding his / her return to Mauritius excluding the days that he / she has spent time in Mauritius on holiday.
  - The returning citizen has been working outside Mauritius for a period of at least 5 years.
  - During the ten years preceding the date of his / her return to Mauritius, the returning citizen has worked in Mauritius for not more than 3 years in total.
  - The returning citizen has ceased working having reached retirement age.
  - The returning citizen has been temporarily residing and working in Mauritius but has now decided to remain permanently. In order to qualify, the citizen will need to apply to the Director General (DG) for the concession benefit.
- Those eligible for the concession are liable to pay excise duty at the rate of 15% and VAT which is currently 15%, regardless of the age and engine capacity of the vehicle.
- The vehicle should be right-hand drive as the import of left-hand drive vehicle is prohibited.
- The motor vehicle or motor cycle must be purchased outside Mauritius prior to the date of return of the returning citizen.
- In order to fully benefit from this exemption, the shipper must submit evidence to the Director General that he / she still resides in Mauritius. The following will suffice as evidence:
  - Shipper name
  - Shipper Address

- Phone number
- Proof of residence in Mauritius
  - This proof of residence submission must be conducted at the conclusion of each 12 month period that the resident lives in the Mauritius for up to 4 years. This submission must be completed no less than 30 days after each 12 month period has concluded.
- The beneficiary should be a permanent resident of Mauritius; that is, he / she should reside in Mauritius for the majority of the time during the year.
- If the beneficiary of the exemption does not comply, he / she will be liable to pay the full amount of the Customs duty and value added tax as well as a penalty of 10% in the event that he / she sells, pledges, or otherwise disposes of the effects within 4 years of the date of their importation.
- Where the motor vehicle or motor cycle is registered in the name of a spouse who is not a citizen of Mauritius, the concession shall be granted provided the conditions of eligibility are satisfied by the Mauritian citizen and the spouse is accompanying the citizen of Mauritius to settle in Mauritius.
- Where a Mauritian citizen has been granted concession on a motor vehicle or motorcycle, no other concession shall be granted to his spouse or to any dependent children on motor vehicle or motorcycle.
- The concession is granted only once.
- The normal rate of duties and taxes on motorcycles and motor vehicles is as follows:

## Motor Cycles:

Engine Capacity	Rate of Duty	VAT
Up to 50 cc	15% (ICD)	15%
51 – 125 cc	30% (ICD)	15%
126 cc and above	45% (IED)	15%

## Motor Vehicles:

Engine Capacity	Rate of Duty	VAT
Up to 550 cc	15% (IED)	15%
551 – 1600 cc	55% (IED)	15%
1601 cc and above	100% (IED)	15%

ICD – Import Customs Duty

IED – Import Excise Duty

VAT – Value Added Tax

**Note:** Duty and taxes are calculated on advalorem basis, that is, on the value for duty purposes of the vehicles. For new vehicles, the invoice value (transactional value) may be accepted. For second hand or used vehicles, the value is assessed by Customs upon importation of the vehicle.

## CONSIGNMENT INSTRUCTIONS AND PORT INFORMATION

**Recommended:** Once the shipment is booked, please fax your pre-alert to the agent office along with a copy of the airway bill / bill of lading, packing list, passport copy, and full contact details of the consignee. As consignment instructions change from time to time, it is prudent



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to reconfirm the advised consignment instructions prior to shipping particularly if the client will be importing as a diplomat.

**Important:** Check with agent prior to shipping for differences in air/sea consignment instructions.

### Helpful Tips

- Mark the waybills very clearly “Used household goods and personal effects.”
- Pre-alert along with the copies of the waybill, packing list, and shipping schedule should be sent well in advance.

***IAM Note:*** Customs regulations can change at any time with or without notice. This document is provided as a guide and for information only. While IAM has exercised reasonable care in publishing this document, IAM makes no representation, either expressed or implied, as to its accuracy or applicability.