

# Mauritius Country Guide - IAM

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## Country Guide: Mauritius

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***Due to the current coronavirus/COVID-19 situation and restrictions in various countries, the below information may not be accurate. This pandemic is a fluid situation. Check with authorities for local laws and restrictions concerning movements.***

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Updated: December 30, 2015

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## **Used Household Goods and Personal Effects**

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### **Documents Required**

- Packing list
- Passport
- Original bill of lading (OBL) / telex release / express release / air waybill (AWB)
- (2 copies of each)
- Passport memo (returning citizens)
- Customs declaration / bill of entry (BOE) (returning citizens, non - citizens)
- Alcohol declaration (returning citizens, non - citizens)
- Original occupational permit / residence permit (A4 paper size) (non - citizens)
- Letter of exemption (2 copies) issued by the Ministry of Foreign Affairs, obtained by the local embassy (returning citizens, diplomats, non - citizens)
- Valued inventory (diplomats)
- Copy of diplomatic passport (diplomats)
- Diplomatic clearance certificate (diplomats)
- Diplomatic identification showing last entry date (diplomats)

### **Specific Information**

- Passports must be of all family members traveling.
- A returning citizens of Mauritius are any Mauritian whether or not born in Mauritius who is coming back to settle permanently in Mauritius and is the holder of a valid Mauritian passport.
- Returning citizens must be in Mauritius at least 2 weeks prior to the arrival of the shipment as well as at the time of Customs clearance.
- Returning citizens may apply for a passport memo upon arrival in Mauritius at the Passport and Immigration Office, which takes approximately 7 days to obtain.  
If applicable, a Mauritian and foreign passport is required to apply for the document.
- The owner of the goods should obtain an occupational permit / residence permit prior to shipment arrival to avoid storage and demurrage charges; if the permit is not available, a bank guarantee must be applied (takes at least 2 weeks) or a cash deposit can be made to clear the goods (non - citizens).
- Owners of the goods must be present prior to arrival of the shipment as well as at Customs clearance.

- Diplomats may import household goods duty-free upon submission of a detailed inventory and a diplomatic clearance certificate, completed and signed by relevant embassy / Consulate.
- The letter of exemption is required for Customs clearance.
- All sea and air shipments consisting of household goods are subject to an extensive Customs inspection prior to delivery to an owner of the goods' residence, except diplomatic shipments (the owner of the goods is requested to assist at the verification according to the Customs appointment).
- If all documents are in order, sea freight shipments take approximately 4 - 5 business days and airfreight shipments approximately 1 - 2 business days from the arrival date until they are cleared and available for delivery.
- The customs declaration, or BOE, is submitted electronically through Trade Net and validated by Customs.
- After verification, Customs may at any time require the importer to pay additional Customs charges and/or penalties if customs offenses are detected.
  - Severe offenses may lead to seizure of the goods.
- It is recommended that an owner of the goods provide a detailed list of all goods imported on the packing list or inventory, otherwise a provisional entry must be submitted in order to list all items imported, which can be time consuming.
- Personal and household effects are not liable to any duty or tax when cleared by persons eligible to an exemption; three categories of persons are eligible to this exemption are as follows:
  - On first arrival satisfies the Director General (DG) that the owner of the goods is taking up permanent residence in Mauritius.
    - A passenger who is not a citizen of Mauritius will be required to obtain a residence permit issued by the competent authority.
  - Is a citizen of Mauritius and is returning to take up permanent residence in Mauritius after residence abroad, for a period of at least 12 months.
  - Is not a citizen of Mauritius and is coming to work in Mauritius (an occupation / work permit issued by the competent authority is required).
- Persons eligible to tax and duty exemptions will be entitled to the exemption on household and personal effects including:
  - Furniture
  - Pictures
  - Bedding / linens
  - Cutlery/ crockery/ silver and plated wares / kitchen wares
  - Sewing machines
  - Radios / televisions (2)
  - Musical instruments
  - Refrigerator / cooking stove
  - Heaters
  - Perambulators

- Bicycles
- Ladders
- Garden furniture
- Exercise or any fitness equipment
- Indoor / outdoor games / water sports equipment / camping tents
- The conditions for eligibility on household goods and personal effects are as follows:
  - The items were purchased abroad and are not intended for sale or transfer.
  - The items should be imported within 6 months of the owner of the goods' first arrival.
  - The items do not accompany the owner of the goods, but the owner of the goods has declared them to the Director General DG (by way of letter) their intended importation giving full details of the items to be imported.
 

If an owner of the goods has a second consignment, the same should be notified to Customs within 6 months.
- If a person is granted an exemption on personal and household effects meeting the conditions for eligibility, the owner of the goods must comply with the following:
  - For a period of 2 years, submit to the Director General DG, no later than 1 month immediately following a period of 12 months from the date of importation of the effects and provide an address, phone number and other documents such as utility bills to prove residency in Mauritius and be a permanent resident of Mauritius (residing in Mauritius for the majority of the time during a year).
  - Pay the full amount of the customs duty and value added tax (VAT) representing the exemption granted, plus a penalty of 10 percent if the effects are being sold, pledged, or otherwise disposed of within 4 years of the date of their importation or failing to proof of the exemption requirements.
  - If a person dies within a period of 4 years after the date of the importation of personal and household effects, no customs duty and VAT (representing the exemption granted) shall be payable on those effects, provided the effects are not sold, pledged or disposed of within that period.

## **Motor Vehicles**

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### **Documents Required**

- Original bill of lading
- Passport (copy for diplomats)
- Original vehicle documents
- Import permit from the Ministry of Industry and Commerce
- Authorization from the Ministry of Public Infrastructure and Land transport and Ministry of Industry and Commerce
- Original purchase invoice (non-citizens)

- Original occupation permit / work permit / resident permit (non-citizens)
- Letter of employment (returning citizens)
- Copy of identity card (returning citizens)
- Roadworthiness certificate (returning citizens)
- Police clearance certificate (returning citizens)
- Original registration certificate (returning citizens)
- Marriage certificate, if applicable (returning citizens)
- Documentation of employment abroad (returning residents)
- Passport memo from the passport and Immigration Office in Mauritius (returning citizens)
- Declaration form claiming duty concession available from agent (returning citizens)
- Salary receipts for a period of at least 5 years or income tax returns / P60 (returning citizens)
- Certificate of registration of a company and income tax returns / professional affiliations (self-employed returning citizens)
- Letter of application for an import permit addressed to the Ministry of Industry and Commerce (returning citizens and diplomats)
- Diplomatic exemption (2 copies) issued by the Ministry of Foreign Affairs, obtained by the local embassy (diplomats)

## **Specific Information**

- No duties and taxes are applicable for diplomatic importation.
- Customs clearance takes approximately 2 weeks for diplomatic shipments.
- The letter of exemption from the Ministry of Foreign affairs should be obtained from the local embassy for Customs clearance.
  - A copy of the original bill of lading and passport must be sent prior to arrival of the shipment in order to apply for the diplomatic exemption.
- Non - citizens importing a second-hand vehicle must apply for an import permit prior to arrival of the vehicle.
- There is no exemption for non - citizens importing new or used motor vehicles and motorcycles, and full duties and taxes must be paid.
- The authorization from the Ministry of Public Infrastructure and Land transport and Ministry of Industry and Commerce must be obtained prior to the importation of any motor vehicles.
- The owner of the goods must be present for Customs clearance (non - citizens).
- For non - citizens importing a second hand vehicle:
  - The owner of the goods must apply for the import permit before the arrival of the vehicle.
  - The original bill of lading must be submitted to the Ministry of Foreign Affairs.

- The owner of the goods will be able to use the vehicle from the date it is cleared from Customs until the expiration date identified on the occupational / work permit.
- The vehicle should be solely used by the owner of the goods.
- The date of manufacture of the vehicle must be older than 18 months and not more than 48 months.
- The import permit should be submitted in person at the Ministry Industry, Small and Medium Enterprises, Commerce and Cooperatives (Commerce Division):  
Authorization must be obtained prior to import.
- Upon arrival of the container holding the motor vehicle, the vehicle will be removed from the container and will stay at the port until the owner of the goods has all the necessary documents, including an import permit and permit from the National Transport Authority (NTA) (returning citizens).
- The customs value of imported private motor vehicle is assessed by Customs, taking into consideration of depreciation since the time of purchase.
- Customs clearance of a motor vehicle or motorcycle takes approximately 6 - 8 weeks or more because of the exhaustive procedure, reevaluation and import permit procedure.
- Eligible returning citizens of Mauritius may import either one motor vehicle or one motor cycle at a concessionary rate of duty.
- Duty and taxes are calculated on an advalorem basis or the value for duty purposes of the vehicles (returning citizens).
- For new vehicles the invoice value (transactional value) may be accepted (returning citizens).
- For second hand or used vehicles the value is assessed by Customs upon importation of the vehicle (returning citizens).
- The following criteria must be met for repatriating citizens to import motor vehicles or motorcycles at a concessionary rate of duty:

1. One motor vehicle or motorcycle proved to have been imported by the returning citizen of Mauritius settling permanently in Mauritius, provided that the conditions below are met:
2. The conditions shall be:

a. A written declaration form approved by the Director General must state that the owner of the goods:

i. Is a citizen of Mauritius

ii. Has lived abroad for a period of at least 5 years immediately preceding the date of return to Mauritius

iii. Has worked outside Mauritius for the at least 5 years; or

iv. Has stayed or worked in Mauritius during the 10 years preceding the date of return to Mauritius for not more than 3 years in the aggregate; or

v. Has ceased working having reached retirement age;

b. The owner of the goods will submit documentary evidence:

i. In support of the declaration under paragraph (a)(ii) to (iv); and

ii. That the motor vehicle or motorcycle was purchased outside of Mauritius prior to the date of return to Mauritius;

c. The motor vehicle or motorcycle is shipped to Mauritius in the owner of the goods' name within 180 days of the date of return to Mauritius.

3. Where the motor vehicle or motorcycle is registered in the name of a spouse who is not a citizen of Mauritius, the concession shall be granted provided the conditions of paragraph (2) are satisfied and the spouse is accompanying the citizen of Mauritius to settle in Mauritius.

4. Where a returning citizen, who has been temporarily resident and is working in Mauritius, decides to remain permanently in Mauritius, the returning citizen may make an application to the Director General for concession under this item, provided that the application is received within 3 years from the returning citizens' date of temporary return.

5. Where a returning citizen makes an application under paragraph (4), the date of return to Mauritius for good shall be deemed to be the date of the application.

6. The returning citizen referred to in paragraph (4) shall be granted the concession provided the conditions of paragraph (2) are satisfied.

7. Where a returning citizen has not brought a motor vehicle or motorcycle, the returning citizen may benefit from the concession on a motor vehicle or motorcycle purchased in Mauritius provided that:

a. The conditions in paragraph (2)(a) and (b)(i); and

b. The motor vehicle or motorcycle is removed from a bonded warehouse and cleared within 180 days of the date of the returning citizen's return.

8. Where an owner of the goods has been granted excise duty concession on a motor vehicle or motorcycle under paragraph (1), (3), (6), (7) or this item or Custom duty concession under item A 62 of Part IIA of the First Schedule to the Customs Tariff Act, no other excise duty concession under this item shall be allowed to the owner of the goods' spouse or to any of the owner of the goods' dependent children.

9. Where an owner of the goods has been granted concession on a motor vehicle or motorcycle under paragraph (1), (3), (6), (7), the owner of the goods shall:

a. For a period of 4 years, submit to the Director General, no later than 1 month immediately following a period of 12 months from the date of importation of the motor vehicle or motorcycle, proof of residence in Mauritius;

b. Be liable to pay the full amount of the excise duty and VAT, representing the concession granted, plus a penalty of 10 percent where:

i. The motor vehicle or motorcycle is sold, pledged or otherwise disposed of within 4 years of the date of its importation;

ii. The evidence referred to in paragraph (a) is not submitted.

- All returning citizens who benefit from this exemption shall:

- Submit to the Director General, for a period of 4 years no later than 1 month immediately following a period of 12 months from the date of importation of the motor vehicle or motorcycle, evidence of residence in Mauritius.

The owner of the goods must provide an address, phone number and other documents such as utility bills to prove residency in Mauritius and be a permanent resident of Mauritius (residing in Mauritius for the majority of the time during 12 months).

- Pay the full amount of the excise duty and VAT, representing the exemption granted, plus a penalty of 10% in the event that the motor vehicle or motorcycle is sold, pledged, or otherwise disposed of within 4 years of the date of the importation and the owner of the goods fails to submit the evidence referred to in paragraph (1).

- If an owner of the goods dies within a period of 4 years of the date of the importation of the personal and household effects, no Customs duty and VAT representing the exemption granted shall be payable on those effects, provided those effects are not sold, pledged or disposed of within that period.

- If a Mauritian citizen has been granted concession on a motor vehicle or motorcycle, no other concession shall be granted to a spouse or to any of the dependent children on a motor vehicle or motorcycle; this concession is granted only once.

- The concessionary rate of duty for importation by a returning citizen on motor vehicles is 15% duty + VAT at 15%.

The concessionary rate is irrespective of the age and engine capacity of the vehicle. The normal rate of duty and taxes on motorcycles and motor vehicles are as follows:



<b>Motorcycles</b>		
Engine Capacity	Rate of Duty	VAT
Up to 200 cc	0%	15%
201 cc and up to 450 cc	45% (IED)	15%
451 cc and above	100% (IED)	15%
<b>Motor Vehicles</b>		
Engine Capacity	Rate of Duty	VAT
Up to 550 cc	15% (IED)	15%
551-1600 cc	55% (IED)	15%
Above 1600 cc-2000 cc	75% (IED)	15%
Above 2000 cc	100% (IED)	15%

- \*ICD: Import Customs Duty
  - \*IED: Import Excise Duty
  - \*VAT: Value Added Tax
- Motor vehicles imported by returning citizens must meet the following criteria:
  - The motor vehicle must be right-hand drive (left-hand drive is prohibited).
  - The motor vehicle must have its original chassis.
  - The motor vehicle must be consigned to the applicant whose name shall appear on the original bill of lading and manifest as the owner of the goods.
  - The motor vehicle or motorcycle must have been purchased outside Mauritius Prior to the date of return (returning citizen).
  - A registration / deregistration certificate / invoice must be produced in support of the outlined criteria.
  - Motor vehicles coming from South African countries must have a Police Clearance Certificate from the origin countries before arrival.
  - The roadworthiness certificate must be originated from the competent authority in the country of departure acceptable by the Ministry.
- The registration fees for motorcycles are outlined as follows:
  - Engine capacity not exceeding 50 cc                      MUR 2,000.000
  - Engine capacity exceeding 50 cc                              MUR 5,000.000
- “First Registration” means that a motor vehicle registered under the Act for the first time in Mauritius.
- The fees for motor vehicles and motorcycles registered under the “First Registration” Act apply as follows:

Passenger Motor Vehicles of an Engine Capacity	First Registration in Mauritius
less than 1000 cc	Mur 12,500.00
1001-1250 cc	Mur 25,000.00
51-1500 cc	Mur 40,000.00
01-1600 cc	Mur 50,000.00
01-1750 cc	Mur 60,000.00
51-2000 cc	Mur 90,000.00
01-2500cc	Mur 120,000.00
Exceeding 2500 cc	Mur 150,000.00

- Duties are not charged on the import of used or new quad bikes, but a VAT is charged at 15%.
- An import permit must be obtained prior to the import of quad bikes.

## Pets

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### Documents Required

- Pet passport
- Vaccination record
- Veterinary health certificate
- Written notification to the Ministry of Agro-Industry and Fisheries
- Import permit from the Chief Veterinary Officer, Ministry of Agro-Industry and Fisheries

### Specific Information

- The veterinary health certificate must be obtained from a registered veterinarian in the country of residence prior to arrival.
- Owners of the goods must notify the Ministry of Agro-Industry and Fisheries in writing to inform them of the arrival of your pet.
- Upon arrival, pets will be transported directly to a quarantine facility for 3 months (except pets imported from the UK) at owner of the goods' expense.  
The pet may be visited daily while in quarantine.
- There are restrictions on the import of certain breeds of dogs; contact the Agro-Industry and Fisheries Office for specific information.
- Pet relocation is complex and changes from region to region.

## Restricted/Dutiable Items

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- Authorization is required for weapons, including firearms and ammunition
- Alcohol importation requires the following conditions:
  - If alcohol or cigarettes are included in the shipment, duty and taxes must be paid.
  - A separate list indicating the type, capacity, and percentage of alcohol is required for customs clearance purposes.
  - Whether a new or opened bottle, excise duties must be paid.
- The following items are taxable:
  - Spices, dry foods, canned foods, olive oil, or any other consumable goods
  - Medicines
  - Cigarettes
  - Housewares including tile / ceramic / laminate flooring, blinds, window treatments,
  - Toiletries including shower gel, foam, etc.
  - Cosmetics and perfume
  - Detergents products
  - Candles
  - Car Seats
- The table below identifies duty and tax rates for alcohol import:

Description	Excise Duty	Customs Duty	Value Added Tax (VAT) on costs, insurance and freight (CIF) value
Beer and Stout	MUR 34.20 per Liter	15%	15%
Champagne	MUR 760 per Liter	15%	15%
Spirit Cooler	MUR 42.55 per Liter	15%	15%
Wine and Vermouth	MUR 160 per Liter	15%	15%

Rum, Spirits and Liquor Produced from molasses and sugar cane derivatives	MUR 448.50	15%	15%
Liqueurs and Cordials	MUR 304 per Liter	15%	15%
Other Spirits (including whisky, brandy and cognac)	MUR 1,386 per Liter	15%	15%

## Prohibited Items

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- Plants
- Underwater fishing guns
- Water scooters
- Drugs and psychotropic substances
- Toy guns with projectiles
- Laser pen lights
- Publications, films or video of obscene character
- Ammunitions and explosives
- Counterfeit or fake goods
- Live or stuffed animals (through taxidermy)
- Medications (a person under medical treatment may bring medications provided it is supported by a valid prescription issued by a recognized medical practitioner)

**IAM Note:** Importing prohibited goods may resulting penalties and/or imprisonment.

## Consignment Instructions

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**Recommended:** Contact the destination agent to ensure all requirements have been met prior to import, especially for differences regarding air / sea shipments.

## Cultural and Other Information

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[CIA World Factbook](#)

[Wikipedia Entry for Mauritius](#)

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