



Import regulations by Mauritius customs

- No duty is leviable on necessary and appropriate wearing apparel and used personal effects of a passenger arriving in Mauritius.
- Passengers arriving in Mauritius are requested to declare to the Customs Officer all goods they have in their possession and specifically all new articles which they have obtained abroad or during the voyage. Articles which are in excess of the concessions and allowances listed below are liable to duty.

Restricted Items:

- # arms and ammunition
- # drugs and narcotics
- # publications, films or video cassettes of an obscene nature
- # sugar cane cuttings, vegetables, flowers or plants
- # live or stuffed animals
- # gold in coins, sheets or bars (unworked)
- # underwater fishing guns
- # water scooters
- # cigarette paper

Any person being a permanent resident of Mauritius returning for good to Mauritius may clear all his household goods, including furniture and electrical appliances, without payment of duty, provided these were in his possession and use, abroad, for at least one year.

Those returning residents who have stayed abroad for an aggregate period of 10 years out of 12 years immediately preceding the date of their return to Mauritius and returning for good may, in addition to above, clear their personal car or van at reduced/concessionary rates of duty provided the car or van was in the actual ownership and use of the person for at least six months abroad. Duty will become payable should the passenger decide, within 4 years, to

- (a) return back abroad, or
- (b) sell the car or van.

Concessionary rate of duty on these motor vehicles: 15% + VAT at 15% Note: Only one car or van is allowed at such concessionary rate per household.

(a) If a passenger is of 16 years of age or over he/she may bring in the following goods, free of customs duty:

- (i) tobacco (including cigars and cigarettes) not exceeding 250 grammes
- (ii) spirits not exceeding 1 litre
- (iii) wine, ale or beer not exceeding 2 litres in all.

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(b) If a passenger is 12 years of age or over and travelling on a Mauritian Passport no duty is leviable on articles (except arms and ammunition, tobacco and spirits in excess of the allowances specified above, and merchandise for sale) of a value for duty purposes not exceeding Rs 15,000. These articles should accompany him or her.

(c) If a passenger is less than 12 years of age or travelling on a Non-Mauritian Passport no duty is leviable on articles (except arms and ammunition, tobacco and spirits in excess of the allowances specified above, and merchandise for sale) of a value for duty purposes not exceeding Rs 7,500. These articles should accompany him or her.

(d) A tourist visiting Mauritius, in addition to allowances and concessions in paragraphs 6(a) & 6(c) above, may bring along with him/her the following goods free of customs duty:

- * one portable musical instrument
- * one portable sound and/or image recorder
- * one portable radio receiver
- * one portable video camera
- * one camera
- * one cine camera
- * one sporting firearm with not more than 50 cartridges (Police permit is required before importation)
- * one non-powered bicycle
- * one windsurfer and up to 3 assorted sails
- * one surf board
- * fishing equipment but excluding guns of any type. These articles should have been used by the tourist and must be re-exported on departure.

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