

*Government Notice No. 60 of 2021***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 the Republic of India under the Comprehensive Economic Cooperation and Partnership Agreement) Regulations 2021.

2. In these regulations –

“Act” means the Customs Act;

“CECPA” means the Comprehensive Economic Cooperation and Partnership Agreement between the Republic of Mauritius and Republic of India signed on 22 February 2021;

“certificate” means a Certificate of Origin;

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

“export” means any product –

(a) of which the H.S. Code is listed in Annex 2 to the CECPA;

(b) which is exported under the CECPA; and

(c) which qualifies for a certificate or Origin Declaration;

“Origin Declaration” means an appropriate statement on a commercial document certifying that the goods exported comply with the origin requirements specified in the Agreement made by an approved exporter established in the Republic of Mauritius, as set out in the First Schedule;

“TradeNet” has the same meaning as in the Customs Act;

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

(2) An application under paragraph (1) shall be –

(a) made, electronically through the TradeNet, in the form set out in the Second Schedule;

(b) accompanied by a copy of the export invoice; and

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

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

(4) (a) 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.

(b) A certificate shall be in the form set out in the Second Schedule.

(5) Where the Director-General refuses an 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 Republic of India.

6. A certificate may exceptionally be issued retrospectively after an export in accordance with paragraph 10 of Article 3.13 of Chapter 3 to the CECPA.

7. In cases of theft, loss or destruction of a certificate, the exporter may apply to the Director-General for a certified true copy of the original certificate and the Director-General shall issue a certified true copy of the original certificate in accordance with paragraph 11 of Article 3.13 of Chapter 3 to the CECPA.

8. (1) An approved exporter may export originating goods by completing an Origin Declaration on a 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 Origin Declaration.

(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. 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 Origin Declaration or causes a certificate or Origin Declaration to be tampered with;
- (d) prepares or presents a certificate or Origin Declaration 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.

10. These regulations shall come into operation on 1 April 2021.

Made by the Minister on 24 March 2021.

FIRST SCHEDULE

[Regulation 2]

ORIGIN DECLARATION

The self-certification of origin of an approved exporter shall bear the following wordings –

“The exporter (name with authorisation number) of the product(s) covered by this commercial document declares that, except where otherwise clearly indicated, these products are of ... ¹ _____ preferential origin according to the rules of origin under the India-Mauritius Trade Agreement and that the criteria met is _____ ² with/without bilateral cumulation. The exporter of the product(s) accepts full responsibility for this origin declaration”

1 The country of origin must be indicated in this field i.e. “Indian” or “Mauritius”

2 “WO” for wholly originating; “PSR” followed by the HS6 digit code of that product for product specific rules

SECOND SCHEDULE
[Regulation 4(2)(a) and (4)(b)]

1. Exporter's Name, Address and Country:	Certification No.	Number of page /	
2. Importer's[consignee's] Name, Address and Country	AGREEMENT BETWEEN INDIA AND MAURITIUS CERTIFICATE OF ORIGIN		
3. Transport details			
4. Item number (as necessary); Marks and numbers; Number and kind of packages; Description of good(s); HS tariff classification number	5. ORIGIN criterion (see overleaf note)	6. Gross Weight or other Quantity'	7. Invoice number(s) and date(s)
8. Remarks: <input type="checkbox"/> ISSUED RETROSPECTIVELY <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>			
9. Declaration by the exporter: I, the undersigned, declare that: - the above details and statement are true and accurate; - the good(s) described above meet the condition(s) required for the issuance of this certificate; - the country of origin of the good(s) described above is Place and Date: Signature: Name (printed): Company:	10. Certification It is hereby certified, on the basis of control carried out, that the declaration by the exporter is correct. Export Document Number: Issuing Authority: Stamp Place and Date: Signature:		

Overleaf Notes-

1. The following origin criteria code should be inserted in Box 5

- (i) WO for Wholly Obtained
- (ii) PSR for Product Specific Rules