

ONLINE DECLARATION TO MRA CUSTOMS FOR:

- *Currency, Bearer Negotiable Instruments*
- *Precious Stones and Metals
(including Gold, Diamond, Jewellery)*
- *Any goods of high value (including Work of Arts)
of an amount of more than 500,000 Mauritian Rupees*



In line with the objective of the Mauritius Revenue Authority (MRA) to move towards a paperless environment, an Online Currency Declaration platform has been developed to enable electronic submission of Currency or Bearer Negotiable Instruments (BNI) or precious stones and metals including gold, diamond and jewellery or any goods of high value including work of arts declaration by any person.

Why the obligation to make a Declaration?

Section 131A of the Customs Act and Regulations 80 and 81 of the Customs Regulations 1989 make provisions that any person, whether incoming, outgoing or in transit, making a physical cross-border transportation of currency or bearer negotiable instruments (BNI) or precious stones and metals including gold, diamond and jewellery or any goods of high value including work of arts of an amount of more than 500,000 rupees or its equivalent in foreign currency, needs to make a declaration.

Any person who fails or refuses to make a declaration or makes a false declaration under section 131A of the Customs Act shall commit an offence and shall be liable on conviction to a fine of not less than 20% of the whole amount which is the subject matter of the offence, but not exceeding 2 million rupees and to imprisonment for a term not exceeding 5 years.

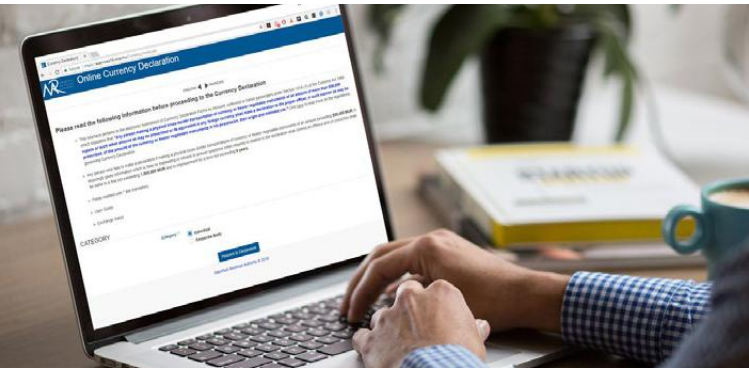
How to make the Declaration?

The person can make the declaration:

- a. manually on the approved declaration form available at the Customs Counter at the place of arrival/departure; or
- b. electronically by submitting an Online Declaration form.

How to access and submit the Online Declaration?

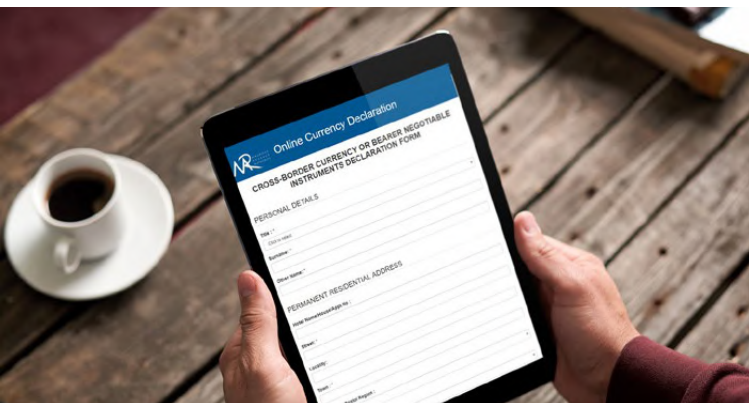
Any person can submit his Online Declaration at any time prior to arrival/departure, through MRA website: www.mra.mu under the e-services-Customs menu.



The person will, thereafter, have to select Individual or Corporate Body category before proceeding with the Online Declaration.

Once the person accesses the Online Declaration interface, he will be required to insert his/her personal details, trip details, Currency/Monetary instruments and currency or precious stones and metals including gold, diamond and jewellery or any goods of high value including work of arts.

On submission of the declaration, a Currency Declaration ID e.g ECDFXXXXXXXXX, will be displayed on the declaration interface and same will be forwarded on the email address of the person, if provided.



Benefits of the Online Declaration

Any person, who is making a physical cross-border transportation of currency or bearer negotiable instruments (BNI) or precious stones and metals including gold, diamond and jewellery or any goods of high value including work of arts of more than 500,000 rupees or its equivalent in foreign currency, is encouraged to maximize the use of the Online Declaration as this will:

- i. facilitate the clearance with regards to physical cross-border transportation of currency or BNI or precious stones and metals including gold, diamond and jewellery or any goods of high value including work of arts. Otherwise, the person will be required to queue up at Customs to make manual declaration,
- ii. enable the person enough time, prior to the clearance by Customs, to make the declaration and be compliant with the Customs laws,
- iii. promote paperless environment; and
- iv. enable early clearance from Customs control.



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