

 <p><b>MAURITIUS</b></p> <p><b>DUTY FREE SHOPPING</b></p>		<b>COMPANY NAME:</b>		<b>DF4</b>		
		Shop address details:				
		Tel number:		Fax:	VAT Reg. Number:	
		<b>SHOP LOCATION OR NAME:</b>				
MAURITIUS REVENUE AUTHORITY AUTHORISATION NO.:				<b>DUTY FREE INVOICE</b>		
				<b>Regulation 90.</b>		
1	Invoice no.	2	Invoice Date	4	Customer's name	
		3	Customs Exchange rate	5	Delivery Site	
6	Departure flight/ship	8	Address	9	Citizenship/ passport no/expiry date /National ID no.	
7	Departure date/ time			10	Hosting Information	
11	<b>PARTICULARS</b>					
NO	REFERENCE	DESCRIPTION	UNIT PRICE	QTY	LIN. TOTAL	
				<b>TOTAL</b>	<b>TOTAL</b>	
12	<b>OPERATOR'S DECLARATION</b> I HEREBY CERTIFY THAT THE PARTICULARS SHOWN HEREIN HAVE BEEN VERIFIED WITH THE PASSPORT OR TRAVEL DOCUMENT OF THE VISITOR / DEPARTING CITIZENS OF MAURITIUS. <b>SALES PERSON NAME:</b>					
13	<b>TERMS AND CONDITIONS</b> GOODS PURCHASED DUTY FREE BY A VISITOR / DEPARTING CITIZENS OF MAURITIUS WILL BE DELIVERED AT THE PORT OR AIRPORT UNDER CUSTOMS CONTROL TO THE VISITOR / DEPARTING CITIZENS OF MAURITIUS AT THE TIME OF DEPARTURE, ON PRESENTATION TO THE PROPER CUSTOMS OFFICER OF HIS/HER PASSPORT OR OTHER TRAVEL DOCUMENTS AND THIS RECEIPT IN DUPLICATE.  DEPARTING CITIZENS OF MAURITIUS ARE HEREBY INFORMED THAT IN CASE THEY RETURN WITH GOODS PURCHASED AS SHOWN ABOVE WITHIN SIX MONTHS OF THE DATE OF THEIR DEPARTURE, DUTY, EXCISE DUTY AND TAXES SHALL BE PAYABLE ON THE GOODS RETURNED AFTER DUE ALLOWANCES BEING GRANTED AS PROVIDED UNDER E10 OF PART II TO THE FIRST SCHEDULE TO CUSTOMS TARIFF ACT, ITEM 10 OF PART 1A OF THE FIRST SCHEDULE TO EXCISE ACT AND ITEM 25 OF THE FIRST SCHEDULE TO THE VALUE ADDED TAX ACT 1998.					
14	<b>ACKNOWLEDGEMENT</b> I acknowledge having received the good mentioned and also taken cognizance of the terms and conditions as stipulated above.  _____ <b>Signature of Visitor/Departing Citizen of Mauritius.</b>  <b>Name:</b>  <b>Date:</b>		15	<b>FOR OFFICIAL USE ONLY</b> I hereby certify that the name visitor / departing citizen of Mauritius produced his/her goods on.  _____ <b>DEPARTURE FLIGHT NO .....</b>  <b>TO: .....</b>  <b>Signature of Customs Officer .....</b>  <b>Name: .....</b>  <b>Date: .....</b>		

(See Overleaf for extracts of the relevant Laws.)

**E10 OF PART II TO THE FIRST SCHEDULE TO CUSTOMS TARIFF ACT*****E 10 - Any passenger***

- (1) Subject to paragraph (3), goods which are not unaccompanied luggage and which: (a) have been imported by a passenger who is under the age of 12 years or who is travelling on a passport; and (b) do not exceed for duty purposes a value of Rs 7500.*
- (2) Subject to paragraph (3), goods which are not unaccompanied luggage and which: (a) have been imported by a passenger other than a passenger specified in paragraph (1); and (b) do not exceed for duty purposes a value of Rs 15000.*
- (3) For the purposes of paragraphs (1) and (2), "goods" shall exclude arms and ammunitions, tobacco in any form, wines and spirits and merchandise for sale.*

**ITEM 10 OF PART 1 A OF THE FIRST SCHEDULE TO THE EXCISE ACT*****10. Any passenger***

- (i) Tobacco (including cigars and cigarettes) not exceeding 250 grammes;*
- (ii) Spirits not exceeding one litre; and*
- (iii) wine, ale or beer not exceeding 2 litres;*

*when imported as his accompanying bona fide baggage by a passenger of 18 years of age or over for his personal use and consumption and if declared upon entry Provided also that excise duty shall be paid on any quantity purchased in a duty free shop in Mauritius or imported in excess of those amounts respectively.*

**ITEM 25 OF THE FIRST SCHEDULE TO THE VALUE ADDED TAX ACT 1998.**

- 25. Goods imported in the baggage of a passenger under item No. E10.*