

Mauritius

This guide is compiled from the IAM Country Guide for reference only. Customs regulations change frequently; please consult your Seapoe relocation consultant for the latest requirements before shipping.

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Documents

Documents required for importing used household goods, personal effects, and related shipments.

For Returning Mauritian Citizens

- Valid original Mauritian passport (and passports of all family members travelling)
- Passport memo, obtained from the Passport and Immigration Office in Port Louis upon arrival (takes approximately 7 working days; must be applied for before the shipment arrives)
- Detailed valued inventory, dated and signed, covering all items being shipped to Mauritius
- Original Mauritius Revenue Authority (MRA) customs duties and tax exemption form
- Statement from the customer attesting that no alcohol or medical products are in the shipment (or a detailed valued inventory if they are)
- Original bill of lading (OBL), telex release, express release, or airway bill (AWB), in 2 copies
- Original residence permits for family members who are not Mauritian passport holders
- Name on the bill of lading must match the name on the passport

For Non-Citizen Expatriates

- Original passport plus copy of last arrival stamp in Mauritius
- Original work permit, occupation permit, or residence permit (A4 paper size and plastic card)
- Visa Premium copy (if applicable; note that Visa Premium holders receive exemption on clothes and shoes only)
- Detailed valued inventory, dated and signed
- Original MRA customs duties and tax exemption form
- Detailed valued inventory for alcohol (even if there is no alcohol in the shipment)
- Detailed valued inventory for medications (if applicable; these items should be avoided as they cause delays)
- Client contact details and delivery address
- Name on the bill of lading must match the name on the passport

For Diplomats

- Copy of diplomatic passport and last arrival date in Mauritius
- Packing list, dated and signed
- Valued and detailed inventory covering all items
- 2 sets of exemption letter from the Ministry of Foreign Affairs, obtained by the local embassy prior to vessel arrival (takes at least 15 working days to obtain)
- Residence permit and/or work permit
- Alcohol and medicine declaration form, duly completed and signed
- Bill of lading must show the local embassy address and the diplomat's name (must match passport)

Specific Information

Mauritius customs distinguishes three categories of importer: returning Mauritian citizens, non-citizen expatriates, and diplomats. The documentation requirements and duty-free eligibility differ significantly between these categories. The owner of the goods must be present in Mauritius at the time of customs clearance (except diplomats).

Eligible items: The exemption covers furniture, pictures, bedding and linens, cutlery, crockery, silverware, kitchenware, sewing machines, up to 2 radios/televisions, musical instruments, refrigerators, cooking stoves, heaters, perambulators, bicycles, ladders, garden furniture, exercise and fitness equipment, indoor/outdoor games, water sports equipment, and camping tents.

Conditions: Items must have been purchased abroad and must not be intended for sale or transfer. Items must be imported within 6 months of the owner's first arrival in Mauritius. If there is a second consignment, Customs must be notified within 6 months.

Post-import obligations (2-year reporting): For 2 years after import, the importer must submit proof of residence in Mauritius to the Director General, no later than 1 month after each 12-month period from the date of importation. Proof consists of address, phone number, and documents such as utility bills.

Alcohol in shipments: It is strongly advisable not to include alcohol in household shipments. If alcohol or cigarettes are included, duty and taxes must be paid, a separate detailed list is required (indicating type, capacity, and alcohol percentage for each item), and the clearance process will be significantly longer and more expensive. Whether a bottle is new or opened, excise duties apply. See the Restricted/Dutiable Items section for duty rates.

Returning citizens: Must be in Mauritius at least 2 weeks before the shipment arrives. The passport memo must be applied for at the Passport and Immigration Office in Port Louis upon arrival (takes approximately 7 working days) and is sent directly to Customs.

Non-citizens: Must obtain the occupation/residence permit before the shipment arrives. If the permit is not available, a bank guarantee (takes at least 2 weeks) or a cash deposit must be made to clear the goods.

4-year disposal restriction: If personal and household effects are sold, pledged, or otherwise disposed of within 4 years of importation, the full amount of customs duty and VAT plus a 10% penalty must be paid. This restriction is strictly enforced.

Duties & Taxes

Duty-free eligibility: Personal and household effects are exempt from duty and tax for three categories of eligible persons: a person taking up permanent residence in Mauritius for the first time and satisfying the Director General of Customs; a Mauritian citizen returning to take up permanent residence after at least 12 months abroad; and a non-citizen coming to work in Mauritius with a valid occupation or work permit.

Prohibited & Restricted Items

Prohibited Items

- Plants
- Underwater fishing guns
- Water scooters
- Narcotic drugs and psychotropic substances
- Toy guns with projectiles
- Laser pen lights
- Publications, films, or videos of an obscene character
- Ammunition and explosives [Permit Required]
- Counterfeit or fake goods

- Live or stuffed animals (through taxidermy)
- Ivory, tortoise shells, and other endangered animal products [CITES]
- Certain second-hand motor vehicles and parts (see Motor Vehicles section for age restrictions)
- Appliances containing chlorofluorocarbons
- Blue asbestos
- Medications without a valid prescription from a recognized medical practitioner
- Any goods, paintings, pictures, or designs considered offensive to public or religious morality

Penalties: Importing prohibited goods may result in seizure of goods, penalties, and/or imprisonment.

Restricted / Dutiable Items

Alcohol

Alcohol is the most heavily regulated restricted item in Mauritian household shipments. If alcohol is included, the following applies: duty and taxes must be paid on every bottle (whether new or opened); a separate detailed list must be provided indicating the type, capacity, and alcohol percentage of each item; and the clearance process will be substantially longer and more expensive.

Excise duty rates on alcohol: beer and stout, MUR 34.20 per litre + 15% customs duty + 15% VAT; champagne, MUR 760 per litre + 15% + 15%; spirit coolers, MUR 42.55 per litre + 15% + 15%; wine and vermouth, MUR 160 per litre + 15% + 15%; rum and spirits from molasses/sugar cane, MUR 448.50 per litre + 15% + 15%; liqueurs and cordials, MUR 304 per litre + 15% + 15%; other spirits (whisky, brandy, cognac), MUR 1,386 per litre + 15% + 15%.

Cigarettes

Cigarettes included in a household shipment are subject to duty and taxes. A detailed declaration is required.

Other Dutiable Items

The following items are taxable even within a duty-free household shipment: spices, dry foods, canned foods, olive oil, and any other consumable goods; medicines; toiletries (shower gel, foam, etc.); cosmetics and perfume; detergent products; candles; car seats; housewares including tile, ceramic, and laminate flooring, blinds, and window treatments.

Firearms

Authorization is required for weapons, firearms, and ammunition.

Currency

Confirm current currency declaration requirements with the destination agent.

Consignment Instructions

Recommended: Contact the destination agent to ensure all requirements have been met prior to import, especially for differences regarding air / sea shipments. Mauritius has one of the most detailed and strictly enforced customs regimes in the region.

Port of entry: The Port Louis Harbor is the main entry point for sea freight. Sir Seewoosagur Ramgoolam International Airport at Plaine Magnien handles air cargo.

Owner presence: The owner must be present in Mauritius before the shipment arrives and during customs clearance (except for diplomats). Returning citizens must arrive at least 2 weeks before the shipment.

Extensive customs inspection: All sea and air shipments of household goods are subject to extensive physical inspection by Customs prior to delivery. The owner is requested to be present during the inspection. Only diplomatic shipments are exempt from physical inspection.

Electronic declaration: The customs declaration (Bill of Entry / BOE) is submitted electronically through Trade Net and validated by Customs.

Inventory detail: Provide the most detailed packing list or inventory possible. If the inventory is incomplete, a provisional entry must be submitted to list all imported items, which is time-consuming and may incur additional charges.

Post-clearance audit: After verification, Customs may at any time require the importer to pay additional charges and/or penalties if customs offenses are detected. Severe offenses may lead to seizure of goods.

Rodrigues Island: Shipments destined for Rodrigues Island must first clear customs in Mauritius and then be transhipped. Coordinate with the destination agent for additional logistics.