

The World Trade Organisation concluded the fifth [trade policy review](#) of Mauritius between the 9th and 11th November 2021. The [WTO report](#)

shows that Europe remains the main export market for Mauritian products, accounting for some 45% of total exports of goods in 2019-2020, even though this share has declined over time due to diversification of markets. In terms of individual markets, the UK remains the main buyer of Mauritian products, while the US occupies the second place. Conversely, the share of exports to the African market has registered a significant increase from 19.3% in 2014 to almost 27% in 2019-2020, South Africa and Kenya having registered a constant and progressive increase of their imports from this country. Concerning Mauritian imports, more than half of the imports are sourced from the Asian continent, with China (16.7%) and India (13.9%) occupying the first two places.

With regard to the trade facilitation environment, Mauritius ratified the Trade Facilitation Agreement (TFA) in 2015 and is currently fully implementing all its "[Category A](#)" commitments, while discussions with donors to obtain technical assistance to finance category "C" measures are still ongoing.

Among the measures have been adopted by the Mauritius Revenue Authority (MRA) Customs to reduce transaction costs and facilitate trade, these include:

- Introduction of paperless transactions (currently only two trade documents, namely the invoice and bill of lading / airway bill, are required at time of the electronic submission of a bill of entry at import). This also includes the introduction since 2017 of an E-Payment facility to provide importers with a convenient, quick and secure method of payment of duty and taxes where the payment on a bill of entry is MUR 50,000 or more. E-Payment is also acceptable where the amount is less than MUR 50,000. For the period April-2019 to April-2020, 98.5% of the total revenue has been collected electronically by the MRA.
- Introduction of the possibility to submit a partial manifest for early clearance of goods to be followed by the lodgment of a full and complete manifest should within a statutory time-frame after clearance;
- A Coordinated Border Management Unit (CBMU) has been set up at the Customs Department. Agencies and Ministries responsible for licences, permits and authorizations have been housed under one roof to promote seamless clearance of goods.
- A Deferred payment scheme (DPS) has been introduced whereby importers and local manufacturers can now benefit from deferred payment of duty, excise duty and taxes for a period of at least 16 days to a maximum of 46 days.
- A VAT deferred payment scheme (VDPS) has been introduced whereby the amount of

VAT payable on importation of capital goods, being plant and of machinery, is deferred provided that the duty paid value of the goods is MUR 1,000,000 or more.

Mauritius also concluded so far two [Time Release Studies \(TRSs\)](#) . The first one was released in January 2017, while a second has been conducted more recently and is expected for release soon.

Mauritius has developed a National Single Window called [Mauritius TradeLink](#) . Its aim is to reduce the time and cost of doing business and at the same time providing transparency about Customs and other government agencies trade-related processes. As at date, 13 agencies involved in the clearance of goods at import are interfaced with the single window for the online application, processing and approval of trade-related permits.