

# CUSTOMS HOUSE BROKERS ASSOCIATION

A member of the International Federation of Customs Brokers Association  
ifcba.org



## CUSTOMS HOUSE BROKERS



Your Partner  
In Trade

*Knowing the requirements of  
each type of import  
can avoid costly delays  
or seizure of the merchandise*

**TALK TO A BROKER**



[customshousebrokers.com](http://customshousebrokers.com)

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# Customs broking



1. Customs brokerage is a profession that involves the 'clearing' of goods through customs for importers and exporters . This involves the preparations of documents and/or electronic submissions, the calculation on behalf of the client of taxes, duties and excises.

## 2. Who is a Customs Broker?

- ✚ Customs Brokers are private individuals licensed, regulated and empowered by the Mauritius Revenue Authority to assist Importers and Exporters in meeting requirements governing Import & Exports.
- ✚ Brokers submit necessary information and appropriate payments to MRA on behalf of their clients and claim their due for the service.
- ✚ Customs Brokers are the interface between the traders and the government regulatory body as well as other private stakeholders.



## 3. What does a Customs Broker?

- ✚ Customs Brokers pull information together and clear goods at Customs. But this is only part of the story. Customs Brokers help for specific imports to be fully compliant to all legislations.



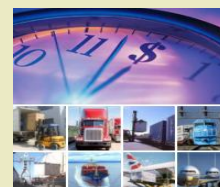
- ✚ Customs Brokers will often prepare and submit applications to notify or obtain the clearance from other government agencies such as the Food and Drug Administration, the Department of Agriculture, the Fish and Wildlife Service, and many others.

## 4. What is the role of a Customs Broker?

- ✚ A Customs Broker acts as an agent for importers in conducting Customs business on their behalf. A Customs Broker prepares and files the necessary Customs entries, arranges for the payment of duties found due, takes steps to effect the release of the goods in Customs custody, and represents their clients in customs matters.
- ✚ Furthermore, the Customs Broker will assist the client with advise on specific import to satisfy compliance of different commodities and proper classification of duties and taxes. In dealing with Customs, the broker must be aware of any potential problem involving every entry item represented, including handling of cargoes. This includes all factors affecting appraisalment, exchange rates and the many regulations concerning calculations



*Building the Knowledge  
and Value of  
Customs Experts*



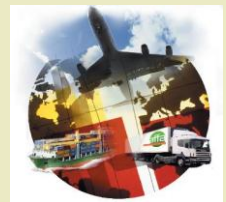
## 5. What are the qualities of a Customs Broker?

- ✚ Brokers must have expertise in the entry procedures, admissibility requirements, classifications and the rates of duty and applicable taxes and fees for imported merchandise.
- ✚ Customs Brokers need to be familiar with the Tariff Schedule , a listing of duty rates for imported items, and the regulations governing importations and exportations as per the Customs Act, Customs Regulations and all other enforcements in place. For example, a customs broker may need to advise Traders regarding specific marking requirements or the precise paperwork requirements for the different types of goods
- ✚ They should keep abreast of the amendment made through constant changes in the law and administrative regulations.



## 6. Why is it important to have a Customs Broker for my imports?

- ✚ The complexities and dynamics of international trade are such that an importer will find it extremely advantageous to obtain the services of a customs broker in order to facilitate the importation of goods. The complexity of the job is evident when one considers that for every shipment entering the country there are 500 pages of Customs regulations and thousands of tariff items to consider. The broker must be well-versed in determining proper classifications and dutiable value and be fully aware of the vast number of commodities that have different compliances.
- ✚ Most companies who import goods find it far too expensive and time consuming to travel to the facility and deal with all complex matters. The trend of today as in other industry is to outsource. Therefore we leave the clearance process to the professionals.



## 7. How does a Customs Broker operate?



- ✚ Customs brokers are independent natural persons and they may be employed by or affiliated with freight forwarders, but may be independent businesses or may be employed by shipping lines, importers, exporters and customs brokerage firms.

## 8. How to become a Licensed Customs House Broker?

- ✚ In Mauritius, Customs Brokers are licensed by the Director General of the Mauritius Revenue Authority. They must pass an examination and background check to become licenced. They should also have worked for at least five years in the environment of import and export.



*Give your Business  
A  
Competitive Edge*



## 9. How are Customs House Brokers organized?



- They are regrouped in the Customs House Brokers Association which is affiliated to the International Federation of Customs Brokers.
- Being a member of the CHBA, they are guided by values and code of Ethics of the association. And they are sworn to fulfill their duty according to Law and in all fairness and transparency.

## 10. What is the role of the Customs House Broker Association?

- The Customs House Brokers' Association is an organization whose objectives are to represent Customs House Brokers and support their interest in relation with the public or Government bodies.
- The Organization exists to promote and establish conditions conducive to their mission and code of ethics.



***Is the person you are dealing to clear your goods at Customs a Licenced & Sworn Customs House Broker?***

**Check  
Our Website**

**[customshousebrokers.com](http://customshousebrokers.com)**

**You may be dealing with the wrong person**

