

Customs Tariff (Amendment of Schedule) Regulations 2024

GN No. 56 of 2024

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THE CUSTOMS TARIFF ACT

Regulations made by the Minister under section 15 of the Customs Tariff Act

1. These regulations may be cited as the **Customs Tariff (Amendment of Schedule) Regulations 2024**.
2. In these regulations -
"Act" means the Customs Tariff Act.
3. The First Schedule to the Act is amended, in Part II -
 - (a) in item E8, in the third column, by deleting paragraph (2) and replacing it by the following paragraph –

		<p>(2) The following goods, when imported by a passenger of 18 years of age or over, for his personal use and consumption and if declared upon entry -</p> <p>(a) (i) tobacco, including cigars and cigarettes, not exceeding 250 grammes;</p> <p>(ii) spirits not exceeding 2 litres; and</p> <p>(iii) wine, ale or beer, not exceeding 4 litres; or</p> <p>(b) (i) tobacco, including cigars and cigarettes, not exceeding 250 grammes; and</p> <p>(ii) (A) spirits not exceeding 3 litres; or</p> <p>(B) wine, ale or beer, not exceeding 6 litres,</p> <p>provided that duty and value added tax shall be paid on any quantity purchased in a duty free shop or imported, in excess of the respective quantities referred to above.</p>
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- (b) by deleting item E 96 and replacing it by the following item –

E 96	Any passenger entering the Island of Rodrigues from the Island of Mauritius or entering the Island of Mauritius from the Island of Rodrigues	<p>The following goods, when purchased by a passenger of 18 years of age or over, for his personal use and consumption, at a duty free shop situated in an airport or a port -</p> <p>(a) in the Island of Rodrigues, on entering the Island of Rodrigues; or</p> <p>(b) in the Island of Mauritius, on entering the Island of Mauritius,</p> <p>and if declared upon entry -</p> <p>(i) (A) tobacco, including cigars and cigarettes, not exceeding 250 grammes;</p> <p>(B) spirits not exceeding 2 litres; and</p> <p>(C) wine, ale or beer, not exceeding 4 litres; or</p> <p>(ii) (A) tobacco, including cigars and cigarettes, not exceeding 250 grammes; and</p> <p>(B) (I) spirits not exceeding 3 litres; or</p> <p>(II) wine, ale or beer, not exceeding 6 litres,</p> <p>provided that -</p> <p>(a) value added tax shall be paid on the goods referred to in subparagraphs (i) and (ii); and</p> <p>(b) duty and value added tax shall be paid on any quantity purchased in excess of the respective quantities referred to above.</p>
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4. These regulations shall be deemed to have come into operation on 1 January 2024.

Made by the Minister on 22 March 2024.