

Excise (Amendment No. 2) Regulations 2022

GN No. 266 of 2022

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THE EXCISE ACT

Regulations made by the Minister under section 57 of the Excise Act

1. These regulations may be cited as the **Excise (Amendment No. 2) Regulations 2022**.
2. In these regulations -

"principal regulations" means the Excise Regulations 1994.
3. Regulation 2 of the principal regulations is amended by deleting the definition of "accredited institution".
4. Regulation 3 of the principal regulations is amended, in paragraph (3), by revoking paragraph (a) and replacing it by the following paragraph -

 (a) (i) No application for the issue or the transfer to another person of a licence specified in the Fourth Schedule shall be granted unless the applicant or the transferee, as the case may be, has furnished a security by bond with at least one surety as the Director-General deems adequate.

 (ii) The security by bond shall be given in such form and manner as the Director-General may approve.
5. Regulation 99E of the principal regulations is amended -

 (a) in paragraph (1), by deleting the words "accredited institution" and replacing them by the words "institution referred to in the First Schedule";

 (b) in paragraph (2)(a)(i), by deleting the word "accredited";

 (c) in paragraph (3A)(a), by deleting the words "accredited institution" and replacing them by the words "institution referred to in the First Schedule".
6. The First Schedule to the principal regulations is amended -

 (a) by deleting the heading and replacing it by the following heading -

 INSTITUTION

(b) by inserting, in the appropriate alphabetical order, the following new item -

Mauritius Standards Bureau

7. The Second Schedule to the principal regulations is amended -

(a) in item 3, in the third column, by inserting, after the word "Everyday", the words "between midnight and 2 a.m. and";

(b) in item 7, in the third column, by revoking paragraphs (a) and (b) and replacing them by the following paragraph -

Everyday between midnight and 2 a.m. and between 5 p.m. and midnight

8. The Fourth Schedule to the principal regulations is amended -

(a) by deleting the following item -

Importer and manufacturer of plastic containers, plates, bowls, cups and trays

(b) by deleting the following item -

Manufacturer of sugar sweetened non-alcoholic beverages

and replacing it by the following item -

Importer or manufacturer of sugar sweetened products

9. The Fifth Schedule to the principal regulations is revoked.

10. The principal regulations are amended by inserting, after the Seventh Schedule, the Eighth Schedule set out in the Schedule to these regulations.

11. The principal regulations are amended by revoking the Tenth Schedule.

12. The Eleventh Schedule to the principal regulations is amended, in item 3, in the second column, by deleting the word "Biofuel" and replacing it by the words "Combustible fuel".

13. The Twelfth Schedule to the principal regulations is amended by deleting item 2 and replacing it by the following item -

<p>2.</p>	<p>Goods falling under</p> <p>(1) Heading 22.08 of Part I of the First Schedule to the Excise Act in containers holding 50 ml and above</p> <p>(2) Beer of Headings 22.03 and 22.06 of Part I of the First Schedule to the Excise Act in bottles, cans and any other type of packaging</p> <p>(3) Headings 22.04, 22.05 and 22.06 of Part I of the First Schedule to the Excise Act in bottles, cans and any other type of packaging</p>	<p>(a) Vertically touching both the bottle neck and the sealed cap or in any other manner as the Director-General may direct; and</p> <p>(b) in such a manner that the excise stamp with its serial number is visible and the bottle or container cannot be opened without tearing the excise stamp</p> <p>In such a manner that the excise stamp with its serial number is visible -</p> <p>(a) on the bottle or the can or any other type of packaging; or</p> <p>(b) on the container, in case the bottle, the can or the other type of packaging is already packed and sealed within the container and put for sale as such,</p> <p>in such manner as the Director-General may approve.</p> <p>In such a manner that the excise stamp with its serial number is visible -</p> <p>(a) on the bottle or the can or any other type of packaging; or</p> <p>(b) on the container, in case the bottle, the can or the other type of packaging is already packed and sealed within the container and put for sale as such,</p> <p>in such manner as the Director-General may approve.</p>	<p>0.50</p>
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14. The Fourteenth Schedule to the principal regulations is amended by adding the following new item -

5. Goods falling under Headings 22.03, 22.04, 22.05 and 22.06 of Part I of the First Schedule to the Excise Act which are imported in sealed containers to be put for sale as such. The alternative marking shall be affixed on the container in such manner as the Director-General may approve.

- 15.**
- (1) Regulations 4 and 9 shall come into operation on 3 October 2022.
 - (2) Regulation 8(a) shall be deemed to have come into operation on 15 January 2021.
 - (3) Regulation 8(b) shall be deemed to have come into operation on 1 January 2021.
 - (4) Regulations 10 and 11 shall be deemed to have into operation on 16 July 2016.
 - (5) Regulation 12 shall be deemed to have come into operation on 2 August 2022.
 - (6) Regulations 13 and 14 shall come into operation on 1 March 2023.

Made by the Minister on 29 September 2022.

SCHEDULE

[Regulation 10]

EIGHTH SCHEDULE

[Regulations 18 and 19]

1.	(a) On a public holiday	Rs 500.00 per hour or part thereof
	(b) On any other day	Rs 400.00 per hour or part thereof
2.	Accompanying of excisable goods or supervising the manufacture of excisable goods	Rs 400.00 per day or part thereof
3.	Travelling expenses of an officer	Mileage allowance at the rate payable to public officers travelling by car to cover the officer's travelling expenses from Customs to the factory and back
4.	Travelling expenses of an officer stationed at an excise station	Amount equivalent to travel grant payable to public officers