

Excise (Amendment of Schedule) (No. 2) Regulations 2024

GN No. 55 of 2024

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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 of Schedule) (No. 2) Regulations 2024**.
2. In these regulations -
"Act" means the Excise Act.
3. The First Schedule to the Act is amended, in Part IA, in Sub-part A, by deleting items 10 and 71 and replacing them by the following items, respectively –

10.	Any Passenger	<p>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;</p> <p>or</p> <p>(B) wine, ale or beer, not exceeding 6 litres;</p> <p>provided that excise 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>	0 per cent
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71.	<p>Any passenger entering the Island of Rodrigues from the Island of Mauritius or entering the Island of Mauritius from the Island of Rodrigues</p>	<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;</p> <p>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) excise 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. The Second Schedule to the Act is amended by repealing Part II and Part III and replacing them by Part II and Part III set out in the Schedule to these regulations.

5. These regulations shall be deemed to have come into operation on 1 January 2024.

Made by the Minister on 22 March 2024.

SCHEDULE
[Regulation 4]
PART II

Column 1 Licence	Column 2 Yearly licence fee (Rs)	Column 3 Business authorized
Dealer in liquor and alcoholic products (Wholesale)	6,000	To sell by wholesale to a retailer of liquor and alcoholic products
Retailer of liquor and alcoholic products (off)	4,000	To sell by retail, liquor and alcoholic Products for consumption off the premises
Retailer of liquor and alcoholic products (on and off)	5,000	To sell by retail, liquor and alcoholic Products for consumption on and off the premises
Retailer of beer and alcoholic beverages (on and off)	1,000	To sell by retail, beer, shandy, cider, perry, spirit cooler and other alcoholic Beverages for consumption on and off the premises
Retailer of liquor and alcoholic products - Hotel and Guest House (on and off)	2,000	To sell by retail, liquor and alcoholic products to residents for consumption on and off the premises
Retailer of liquor and alcoholic products - Restaurant (on)	4,000	To sell by retail, liquor and alcoholic Products for consumption on the premises
Retailer of liquor - Private Club (on)	2,000	To sell by retail, liquor and alcoholic products to the club's members for consumption on the premises
Retailer of liquor - Night.Club (on)	4,000	To sell by retail, liquor for consumption on the premises

Column 1 Licence	Column 2 Licence fee (Rs)	Column 3 Business authorised
Retailer of liquor and alcoholic products - Casino or Gaming House (on)	6,000	To sell by retail, liquor and alcoholic Products for consumption on the premises
Retailer of beer, alcoholic beverages, alcoholic products and liquor - Pub (on)	4,000	To sell by retail, beer, alcoholic products beverages, alcoholic products and liquor for consumption on the premises
Retailer of beer, alcoholic beverages, alcoholic products and liquor - <i>Table d'Hôte</i> (on)	2,000	To sell by retail, beer, alcoholic beverages, alcoholic products and liquor for consumption on the premises
Retailer of liquor and alcoholic products (Occasional) (on or off)	1,000	(1) To sell liquor, rum and other alcoholic products by the glass or small quantity during the period specified in the licence for consumption on the premises or (2) To sell liquor and alcoholic products during the period specified in the licence for consumption off the premises
Retailer of liquor and alcoholic products (Restaurant) (Extension)(on)	1,000	To sell by retail, liquor and alcoholic products outside the prescribed hours for consumption on the premises