

## Excise (Amendment of Schedule) (No. 4) Regulations 2014

**GN No. 173 of 2014**

**Government Gazette of Mauritius No. 81 of 11 September 2014**

### 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. 4) Regulations 2014**.

2. In these regulations —

“Act” means the Excise Act;

“item” includes the entries corresponding to the item.

3. The First Schedule to the Act is amended, in Part IA, by adding the following new item —

71.	Any passenger entering the Island of Rodrigues from the Island of Mauritius or leaving the Island of Rodrigues for the Island of Mauritius	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 in the Island of Rodrigues on his arrival or departure and if declared upon entry — (a) tobacco, including cigars and cigarettes, not exceeding 250 grammes;	0 per cent
-----	--	--	------------

		<p>(b) spirits not exceeding one litre; and</p> <p>(c) wine, ale or beer not exceeding 2 litres, provided that —</p> <p>(i) value added tax shall be payable on the goods referred to in paragraphs (a), (b) and (c); and</p> <p>(ii) excise duty and value added tax shall be paid on any quantity purchased in excess of those amounts, respectively.</p>	
--	--	---	--

4. These regulations shall come into operation on 15 September 2014.

Made by the Minister on the 2 September 2014.