

Excise (Amendment of Schedule) (No. 5) Regulations 2022

GN No. 331 of 2022

Government Gazette of Mauritius No. 158 of 27 December 2022

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. 5) Regulations 2022.****
- 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 –**
 - (a) by suspending items 10 and 71 for the period starting on 1 January 2023 and ending on 31 December 2023;
 - (b) by deleting items 10A and 71A and replacing them by the following items, respectively -

10A.	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;</p> <p>and</p> <p>(iii) wine, ale or beer not exceeding 6 litres; or</p> <p>(b) (i) tobacco, including cigars and cigarettes, not exceeding 250 grammes; and</p> <p>(ii) (A) spirits not exceeding 5 litres; or</p> <p>(B) wine, ale or beer not exceeding 10 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 those amounts, respectively.</p>	0 per cent
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71A.	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>(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 6 litres; or</p> <p>(b) (i) tobacco, including cigars and cigarettes, not exceeding 250 grammes; and</p> <p>(ii) (A) spirits not exceeding 5 litres; or</p> <p>(B) wine, ale or beer not exceeding 10 litres,</p>	0 per cent
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		<p>provided that –</p> <p>(i) value added tax shall be payable on the goods referred to in paragraphs (a) and (b); and</p> <p>(ii) excise duty and value added tax shall be paid on any quantity purchased in excess of those amounts, respectively.</p>	
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4. These regulations shall come into operation on 1 January 2023 and shall remain in force until 31 December 2023.

Made by the Minister on 19 December 2022.