

EXCISE ACT 1994

Act No. 14 of 1994 - June 17, 1994

[Amendments – MRA Act 2004]

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¹EXCISE ACT

PART I – PRELIMINARY

1 SHORT TITLE

This Act may be cited as the Excise Act ²

2 INTERPRETATION

In this Act –

³ ⁴“**admixed spirit**” means a product having an alcoholic strength of not less than 40 per cent of alcohol by volume obtained by mixing redistilled alcohol with –

- (a) malt whisky; and
- (b) odiferous substances and mixtures including alcoholic solutions;

⁵ “**admixed wine**” means a product having an alcoholic strength of not less than 7 per cent and not more than 18 per cent of alcohol by volume obtained by mixing wine in a proportion not exceeding 20 per cent with island wine or fruit wine or made-wine;

⁶“**agricultural rum**” means a product obtained exclusively from alcoholic fermentation and distillation of sugar cane juice, having the aromatic characteristics specific to rum and a content of volatile substances equal to or exceeding 225 grams per hectolitre of alcohol of 100 per cent by volume and when bottled for consumption has a minimum alcoholic strength of 37 per cent by volume and a maximum of 50 per cent by volume;

“**alcohol**” means a product obtained by distilling a fermented liquid;

⁷“**alcoholic beverage**” means a beverage having an alcoholic strength of not more than 9 per cent of alcohol by volume but does not include beer and spirit cooler;

¹ w.e.f. 03-November-2008, **Revised laws of Mauritius** of 2007, amended the excise act, by deleting the words “AN ACT”

To simplify, rationalise the system of collection and administration of excise duty

ENACTED by the Parliament of Mauritius, as follows-”

² w.e.f. 03-November-2008, **Revised laws of Mauritius** of 2007, amended section 1, by deleting the word “1994”

³ w.e.f. 07-August-2006, **Act 15 of 2006, Finance Act 2006**, section 10 (a) (i), amended section 2, by deleting the definition of “*admixed spirit*” which is ““*admixed spirit*” means a product having an alcoholic strength of not less than 40 per cent of alcohol by volume obtained by mixing redistilled alcohol -

(a) with such percentage of imported malt whisky as may be approved by the Comptroller; and

(b) with odiferous substances and mixtures including alcoholic solutions;”

⁴ w.e.f. 07-August-2006, **Act 15 of 2006, Finance Act 2006**, section 10 (a) (ii), by inserting in the appropriate alphabetical order, the definition of “*admixed spirit*”

⁵ w.e.f. 27-November-2010, **Act 10 of 2010, Finance Act 2010**, section 6 (a) (ii), amended section 2 by inserting the new definition of “*admixed wine*”

⁶ .w.e.f. 21-July-2003, **Act 18 of 2003, Finance Act 2003**, section 7 (a) (iii) amended section 2, by inserting in its appropriate alphabetical order the definition of “*agricultural rum*”

⁷ w.e.f. 21-July-2003, **Act 18 of 2003, Finance Act 2003**, section 7 (a) (ii), amended section 2, by deleting the definition of “*alcoholic beverage*” which is ““*alcoholic beverage*” - means a beverage having an alcoholic strength of not more than 9 per cent of alcohol by volume but does not include beer”

²“**alcoholic products**” means agricultural rum, compounded spirits, island recipe rum, local rum and rum;

“**alcoholic strength**” means the ratio of the volume of pure alcohol present in a product at 20 degrees Celsius to the total volume of that product at the same temperature measured in accordance with the system recommended by the International Organisation of Legal Metrology;

³“**anhydrous ethanol**” means a product, which is dehydrated, having an alcoholic strength of more than 99 per cent by volume obtained by distilling fermented molasses of sugar cane;

⁴⁵“**aperitif**” –

- (a) means redistilled alcohol flavoured, aromatised or sweetened and having an alcoholic strength of not less than 15 per cent of alcohol by volume; and
- (b) includes cordial or liqueur;

“**apparatus**” means any instrument, appliance, vessel, utensil, equipment or machinery used or designed or adapted for the manufacture of excisable goods and includes any part of an apparatus;

⁶“**Authority**” means the Mauritius Revenue Authority established under the Mauritius Revenue Authority Act ⁷;

“**beer**” –

- (a) means a product having an alcoholic strength of not more than 9 per cent of alcohol by volume obtained from the fermentation of malt or any other saccharine substance and flavoured with hops or other bitters; and
- (b) includes ale, porter, lager, stout or any other similar product manufactured and sold as beer;

¹ .w.e.f. 21-July-2003, **Act 18 of 2003**, Finance Act 2003, section 7 (a) (iii) amended section 2, by inserting in its appropriate alphabetical order the definition of “*alcoholic beverage*”

² .w.e.f. 21-July-2003, **Act 18 of 2003**, Finance Act 2003, section 7 (a) (iii) amended section 2, by inserting in its appropriate alphabetical order the definition of “*alcoholic products*”

³ w.e.f. 15-December-2011, **ACT-37/2011**, Finance Act 2011, Section 6 (a), amended Section 2, by inserting in the appropriate alphabetical order, the new definition of “*anhydrous ethanol*”

⁴ w.e.f. 07-August-2006, **Act 15 of 2006, Finance Act 2006**, section 10 (a) (i), amended section 2, by deleting the definition of “*aperitif*” which is ““*aperitif*”
(a) means redistilled alcohol flavoured, aromatised or sweetened and having an alcoholic strength of not more than 39 per cent of alcohol by volume; and
(b) includes cordial or liqueur;”

⁵ w.e.f. 07-August-2006, **Act 15 of 2006, Finance Act 2006**, section 10 (a) (ii), amended section 2, by inserting in the appropriate alphabetical order, the definition of “*aperitif*”

⁶ w.e.f. 01-July-2006, **Act 33 of 2004**, MRA Act 2004, section 27 (5) (a) (iii), amended section 2 by inserting in its appropriate alphabetical order the definition of “*Authority*”

⁷ w.e.f. 03-November-2008, **Revised laws of Mauritius** of 2007, amended section 2, in the definition of “*authority*”, by deleting the word “2004”

¹²“**blended brandy**” means a product having an alcoholic strength of not less than 36 per cent of alcohol by volume obtained by blending brandy with redistilled alcohol;

³⁴“**blended gin**” means a product having an alcoholic strength of not less than 37 per cent of alcohol by volume obtained by blending gin with redistilled alcohol;

⁵“**blended mogas**” means a product obtained by blending anhydrous ethanol with mogas;

“**blended whisky**” means a product having an alcoholic strength of not less than 40 per cent of alcohol by volume obtained by blending a number of distillates each of which separately is entitled to the description of whisky;

“**bottling premises**” means premises in a factory approved by the Director-General for the manufacture and bottling of ⁶liquor and alcoholic products;

⁷⁸“**brandy**” means a product having an alcoholic strength of not less than 36 per cent of alcohol by volume obtained by distilling fermented grape juice wine, wine, or wine lees, fruit wine or fruit wine lees ;

“**brewer**” means a person licensed to carry on the business authorised as specified in Part I of the Second Schedule;

⁹“**classic or vintage motor car**” has the same meaning as in the Consumer Protection (Control of Imports) Regulations 1999;

¹⁰“**CCTV system**” means a closed circuit television system;

¹ w.e.f. 07-August-2006, **Act 15 of 2006, Finance Act 2006**, section 10 (a) (i), amended section 2, by deleting the definition of “*blended brandy*” which is “*“blended brandy” means a product having an alcoholic strength of not less than 40 per cent of alcohol by volume obtained by blending brandy with redistilled alcohol in such proportion as may be approved by the Comptroller;*”

² w.e.f. 07-August-2006, **Act 15 of 2006, Finance Act 2006**, section 10 (a) (ii), amended section 2, by inserting in the appropriate alphabetical order, the definition of “*blended brandy*”

³ w.e.f. 07-August-2006, **Act 15 of 2006, Finance Act 2006**, section 10 (a) (i), amended section 2, by deleting the definition of “*blended gin*” which is “*“blended gin” means a product having an alcoholic strength of not less than 40 per cent of alcohol by volume obtained by blending gin with redistilled alcohol in such proportion as may be approved by the Comptroller;*”

⁴ w.e.f. 07-August-2006, **Act 15 of 2006, Finance Act 2006**, section 10 (a) (ii), amended section 2, by inserting in the appropriate alphabetical order, the definition of “*blended gin*”

⁵ w.e.f. 15-December-2011, **ACT-37/2011, Finance Act 2011, Section 6 (a)**, amended Section 2, by inserting in the appropriate alphabetical order, the new definition of “*blended mogas*”

⁶ w.e.f. 21-July-2003, **Act 18 of 2003, Finance Act 2003, section 7 (a) (i)**, amended section 2 in the definition of “*bottling premises*”, by deleting the words “*alcoholic products*” and replacing them by the words “*liquor and alcoholic products*”

⁷ w.e.f. 07-August-2006, **Act 15 of 2006, Finance Act 2006**, section 10 (a) (i), amended section 2, by deleting the definition of “*brandy*” which is “*“brandy” means a product having an alcoholic strength of not less than 40 per cent of alcohol by volume obtained by distilling fermented grape juice or by distilling wine or wine lees or by distilling country liquor or country liquor lees;*”

⁸ w.e.f. 07-August-2006, **Act 15 of 2006, Finance Act 2006**, section 10 (a) (ii), amended section 2, by inserting in the appropriate alphabetical order, the definition of “*brandy*”

⁹ w.e.f. 15-December-2011, **ACT-37/2011, Finance Act 2011, Section 6 (a)**, amended Section 2, by inserting in the appropriate alphabetical order, the new definition of “*classic or vintage motor car*”

¹⁰ w.e.f. 03-November-2008, **Revised laws of Mauritius of 2007**, amended section 2, by inserting in its appropriate alphabetical order, the definition of “*CCTV*”

¹²“**cane spirit**” means a product having an alcoholic strength of not less than 33 nor more than 50 per cent of alcohol by volume obtained by adding flavours or essences to redistilled alcohol produced from sugar cane or its derivatives;

“**cask**” means a container of not less than 10 litres approved by the Director-General for use in a factory;

³“**CO₂**” means carbon dioxide;

^{4,5}“**CO₂ emission**” or “**CO₂ gramme per kilometre**” means the average of the combined measurement of CO₂ emission computed in conformity with -

(a) Regulation No. 101 of the Economic Commission for Europe of the United Nations (UN/ECE); or

(b) in the case of a motor car to which paragraph (a) does not apply, such other international measurement standard as may be prescribed;

“**CO₂ levy**” means the CO₂ levy referred to in section 3C;

“**CO₂ rebate**” means the CO₂ rebate referred to in section 3C;

“**CO₂ threshold**” means the CO₂ threshold referred to in Sub-Part B of Part III of the First Schedule;

⁶⁷“**cider**” means an alcoholic beverage made from the fermentation of apples or concentrated apple juice;

“**Commissioner**” means the Commissioner of Police;

¹Committee – Deleted by Finance Act 23 of 2001

¹ w.e.f. 07-August-2006, **Act 15 of 2006, Finance Act 2006**, section 10 (a) (i), amended section 2, by deleting the definition of “*cane spirit*” which is “*“cane spirit” means a product having an alcoholic strength of not less than 40 nor more than 50 per cent of alcohol by volume produced by redistilling alcohol obtained from sugar cane or its derivatives and by adding flavours or essences to it;*”

² w.e.f. 07-August-2006, **Act 15 of 2006, Finance Act 2006**, section 10 (a) (ii), amended section 2, by inserting in the appropriate alphabetical order, the definition of “*cane spirit*”

³ w.e.f. 13-July-2011, **Act 19 of 2011, Excise (Amendment) Act 2011**, section 3, amended section 2, by inserting in the appropriate alphabetical order, the definitions of “*CO₂*”, “*CO₂ levy*”, “*CO₂ rebate*”, “*CO₂ threshold*”

⁴ w.e.f. 15-December-2011, **ACT-37/2011, Finance Act 2011**, Section 6 (a), amended Section 2, by inserting in the appropriate alphabetical order, the new definition of “*“CO₂ emission” or “CO₂ gramme per kilometre”*”

⁵ w.e.f. 22-December-2012, **ACT-26/2012, Finance Act 2012**, Section 8 (a)(i), amended Section 2, by deleting the definition of “*CO₂ emission*” or “*CO₂ gramme per kilometre*” which is “*“CO₂ emission” or “CO₂ gramme per kilometre” means the average of the combined measurement of CO₂ emission computed in accordance with Regulation No. 101 of the Economic Commission for Europe of the United Nations (UN/ECE)*”

and replacing it by the new definition of “*CO₂ emission*” or “*CO₂ gramme per kilometer*”

⁶ w.e.f. 21-July-2003, **Act 18 of 2003, Finance Act 2003**, section 7 (a) (ii), amended section 2, by deleting the definition of “*cider*” which is “*“cider” means an alcoholic beverage made from apples;*”

⁷ .w.e.f. 21-July-2003, **Act 18 of 2003, Finance Act 2003**, section 7 (a) (iii) amended section 2, by inserting in its appropriate alphabetical order the definition of “*cider*”

²³“**compounded spirits**” means rum, local rum or agricultural rum compounded into a product of a different flavour, taste or colour and having an alcoholic strength of not less than 37 per cent and not more than 50 per cent of alcohol by volume;

⁴Committee – Deleted by MRA Act 33 of 2004

⁵“**Comptroller**” –

“**cordial**” means a product having an alcoholic strength of not more than 39 per cent of alcohol by volume obtained by adding lime juice or any other fruit juice to redistilled alcohol;

“**cosmetic**” means a toilet preparation containing alcohol;

⁶⁷⁸“**country liquor**” means a product having an alcoholic strength of not less than 9 per cent and not more than 15 per cent of alcohol by volume obtained from the fermentation of sugar or of any plant, fruit or fruit must other than grape must, fresh grapes or sound grapes;

“**cosmetic**” means a toilet preparation containing alcohol;

“**customs control**” has the same meaning as in the Customs Act ⁹;

“**customs duty**” means the duty leviable under the Customs Tariff Act;

“**denatured alcohol**” means heating and lighting alcohol, power alcohol (red) and power alcohol (white) obtained by denaturing alcohol with such materials and in such manner as may be prescribed;

¹“**Director-General**” means the Director General of the Authority;

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- ¹ w.e.f. 01-July-2006, **Act 33 of 2004**, MRA Act 2004, section 27 (5) (a) (i), amended section 2 by deleting the definition of “committee” which is “*committee means the Assessment Review Committee set up under section 8E of the Unified Revenue Act 1983;*”
- ² w.e.f. 21-July-2003, **Act 18 of 2003**, Finance Act 2003, section 7 (a) (ii), amended section 2, by deleting the definition of “compounded spirits” which is “*compounded spirits means rum or local rum compounded into a product of a different flavour, taste or colour and having an alcoholic strength of not less than 40 nor more than 50 per cent of alcohol by volume;*”
- ³ w.e.f. 21-July-2003, **Act 18 of 2003**, Finance Act 2003, section 7 (a) (iii) amended section 2 by inserting in its appropriate alphabetical order the definition of “*compounded spirits*”
- ⁴ w.e.f. 11-August-2001, **Act 23 of 2001**, Finance Act 2001, section 7 (a) (i) amended section 2, by inserting in its appropriate alphabetical order, the definition of “*Committee*”
- ⁵ w.e.f. 01-July-2006, **Act 33 of 2004**, MRA Act 2004, section 27 (5) (a) (i), amended section 2 by deleting the definition of “comptroller” which is “*Comptroller means the Comptroller of Customs;*”
- ⁶ w.e.f. 21-July-2003, **Act 18 of 2003**, Finance Act 2003, section 7 (a) (ii), amended section 2, by deleting the definition of “country liquor” which is “*country liquor means a product having an alcoholic strength of not more than 15 per cent of alcohol by volume obtained from the fermentation of grape must or of any plant or fruit other than fresh grapes;*”
- ⁷ w.e.f. 21-July-2003, **Act 18 of 2003**, Finance Act 2003, section 7 (a) (iii) amended section 2 by inserting in its appropriate alphabetical order the definition of “*country liquor*”
- ⁸ w.e.f. 07-August-2006, **Act 15 of 2006, Finance Act 2006**, section 10 (a) (i), amended section 2 by deleting the definition of “country liquor” which is “*country liquor means a product having an alcoholic strength of not less than 9 per cent and not more than 15 per cent of alcohol by volume obtained from the fermentation of sugar or of any plant, fruit or fruit must other than grape must, fresh grapes or sound grapes;*”
- ⁹ w.e.f. 03-November-2008, **Revised laws of Mauritius** of 2007, amended section 2, in the definition of “*customs control*”, by deleting the word “1988”

“**distiller-bottler**” means a person licensed to carry on the business authorised as specified in Part I of the Second Schedule;

“**distillery**” means premises in a factory approved by the Director-General for the distillation of a fermented liquid into alcohol or for the ²re-distillation of alcohol;

³“**distilled gin**” –

- (a) means a product having an alcoholic strength of not less than 37.5 per cent of alcohol by volume -
 - (i) produced by redistilling organoleptically alcohol produced from agricultural raw materials other than grains in the presence of juniper berries and of other natural botanicals provided that the juniper taste is predominant; or
 - (ii) the mixture of the product of such distillation and alcohol with natural and/or nature-identical flavouring substances and/or flavouring preparations; but
- (b) does not include a product obtained simply by adding essences or flavourings to the alcohol;

“**drug**” means a medicinal preparation containing alcohol and prepared according to formulae laid down in the British Pharmacopeia or the French Codex⁴, or according to specifications approved by the Permanent Secretary;

“**entry**” means a declaration made by a manufacturer in such manner and in such form as may be approved by the Director-General for the purposes of section 4;

“**excise duty**” –

- (a) means the excise duty specified in section 3; and
- (b) includes any surcharge under section 7;

“**excisable goods**” means goods specified in the First Schedule;

“**excise seal**” means a seal, cap, label or other device approved by the Director-General;

“**excise warehouse**” means premises⁵, whether or not in a factory approved by the Director-General for the deposit of excisable goods;

¹ *w.e.f 01-July-2006, Act 33 of 2004, MRA Act 2004, section 27 (5) (a) (iii), amended section 2, by inserting in its appropriate alphabetical order the definition of “Director-General”*

² *w.e.f. 03-November-2008, Revised laws of Mauritius of 2007, amended section 2, in the definition of “distillery,” by deleting the word “redistilled” and replacing it by the word “re-distilled”*

³ *.w.e.f. 19-July-2008, Act 18 of 2008, Finance (Miscellaneous Provisions) Act 2008, section 9 (a) (ii), amended section 2, by inserting in the appropriate alphabetical order, the definition of “distilled gin”*

⁴ *w.e.f. 03-November-2008, Revised laws of Mauritius of 2007, amended section 2, in the definition of “drug”, by inserting immediately after the words “French Codex”, a comma*

⁵ *w.e.f. 03-November-2008, Revised laws of Mauritius of 2007, amended section 2, in the definition of “excise warehouse”, by inserting immediately after the word “premises”, a comma.*

“**export**” has the same meaning as in the Customs Act ¹;

“**factory**” –

- (a) means premises approved by the Director-General in which excisable goods may be manufactured, stored or sold by wholesale; and
- (b) includes the storeroom and the excise warehouse of a factory;.

²“**formula**” means the formula specified in Sub-Part B of Part III of the First Schedule;

³“**fortified admixed wine**” means a product having an alcoholic strength of not more than 24 per cent of alcohol by volume obtained by adding spirits of not less than 50 per cent of alcohol by volume to admixed wine;

⁴“**fortified country liquor**”

⁵“**fortified fruit wine**” means a product having an alcoholic strength of not more than 24 per cent of alcohol by volume and obtained by adding spirits of not less than 50 per cent of alcohol by volume to fruit wine;

⁶“**fortified island wine**” means a product having an alcoholic strength of not more than 24 per cent of alcohol by volume obtained by adding spirits of not less than 50 per cent of alcohol by volume to island wine;

⁷“**fortified made wine**” means a product having an alcoholic strength of not more than 24 per cent of alcohol by volume obtained by adding spirits of not less than 50 per cent of alcohol by volume to made wine;

⁸ ¹“**fortified wine**” means a product having an alcoholic strength of not more than 24 per cent of alcohol by volume obtained by adding spirits of not less than 50 per cent of alcohol by volume to wine;

¹ w.e.f. 03-November-2008, **Revised laws of Mauritius** of 2007, amended section 2, in the definition of “export”, by deleting the word “1988”

² w.e.f. 13-July-2011, **Act 19 of 2011, Excise (Amendment) Act 2011**, section 3, amended section 2, by inserting in the appropriate alphabetical order, the definitions of “formula”

³ w.e.f. 15-December-2011, **ACT-37/2011**, Finance Act 2011, Section 6 (a), amended Section 2, by inserting in the appropriate alphabetical order, the new definition of “fortified admixed wine”

⁴ w.e.f. 07-August-2006, **Act 15 of 2006, Finance Act 2006**, section 10 (a) (i), amended section 2, by deleting the definition of “fortified country liquor” which is ““fortified country liquor” means a product having an alcoholic strength of not more than 22 per cent of alcohol by volume obtained by adding spirits of not less than 50 per cent of alcohol by volume to country liquor;”

⁵ w.e.f. 07-August-2006, **Act 15 of 2006, Finance Act 2006**, section 10 (a) (ii), amended section 2, by inserting in the appropriate alphabetical order, the definition of “fortified fruit wine”

⁶ w.e.f. 15-December-2011, **ACT-37/2011**, Finance Act 2011, Section 6 (a), amended Section 2, by inserting in the appropriate alphabetical order, the new definition of “fortified island wine”

⁷ w.e.f. 15-December-2011, **ACT-37/2011**, Finance Act 2011, Section 6 (a), amended Section 2, by inserting in the appropriate alphabetical order, the new definition of “fortified made wine”

⁸ w.e.f. 07-August-2006, **Act 15 of 2006, Finance Act 2006**, section 10 (a) (i), amended section 2 by deleting the definition of “fortified wine” which is ““fortified wine” means a product having an alcoholic strength of not more than 22 per cent of alcohol by volume obtained by adding spirits of not less than 50 per cent of alcohol by volume to wine;”

^{2 3}“**fruit wine**” means a product having an alcoholic strength of not less than 7 per cent and not more than 18 per cent of alcohol by volume obtained from the fermentation of any fresh fruit or fruit must, whether condensed or concentrated, other than grape must, fresh grapes or sound grapes;

“**furfuraldehyde**” means the chemical organic substance known under that name or as furfural, furfural or pyromucic aldehyde;

⁴⁵⁶“**gin**” means a product having an alcoholic strength of not less than 37.5 per cent of alcohol by volume obtained by flavouring redistilled alcohol produced from the distillation of grains with or over juniper berries and other aromatics, or with or over extracts derived from infusions, percolations or maceration of such materials;

⁷“**gin concentrate**”

⁸ “**hydrous ethanol**” means a product, which is not dehydrated, having an alcoholic strength of more than 99 per cent by volume obtained by distilling fermented molasses of sugar cane;

“**import**” has the same meaning as in the Customs Act ⁹;

¹ “**import permit**” has the same meaning as in the Consumer Protection (Control of Imports) Regulations 1999;

¹ w.e.f. 07-August-2006, **Act 15 of 2006, Finance Act 2006**, section 10 (a) (ii), amended section 2, by inserting in the appropriate alphabetical order, the definition of “*fortified wine*”

² w.e.f. 07-August-2006, **Act 15 of 2006, Finance Act 2006**, section 10 (a) (ii), amended section 2, by inserting in the appropriate alphabetical order, the definition of “*fruit wine*”

³ w.e.f. 27-November-2010, **Act 10 of 2010, Finance Act 2010**, section 6 (a) (i), amended section 2 by deleting the definition of “*fruit wine*” which is “*“fruit wine” means a product having an alcoholic strength of not less than 7 per cent and not more than 18 per cent of alcohol by volume obtained from the fermentation of sugar or of any fresh fruit or fruit must (whether condensed or concentrated) other than grape must, fresh grapes or sound grapes*” and replacing it by the new definition of “*fruit wine*”

⁴ w.e.f. 07-August-2006, **Act 15 of 2006, Finance Act 2006**, section 10 (a) (i), amended section 2, by deleting the definition of “*gin*” which is “*gin means a product having an alcoholic strength of not less than 40 nor more than 50 per cent of alcohol by volume obtained by flavouring redistilled alcohol having an alcoholic strength of not less than 96 per cent of alcohol by volume with gin concentrate;*”

⁵ w.e.f. 07-August-2006, **Act 15 of 2006, Finance Act 2006**, section 10 (a) (ii), amended section 2, by inserting in the appropriate alphabetical order, the definition of “*gin*”

⁶ w.e.f. 19-July-2008, **Act 18 of 2008, Finance (Miscellaneous Provisions) Act 2008**, section 9 (a) (i), amended section 2, by repealing the definition of “*gin*” which is “*“gin” means a product having an alcoholic strength of not less than 37 nor more than 50 per cent of alcohol by volume obtained by flavouring redistilled alcohol produced from the distillation of grains with or over juniper berries and other aromatics, or with or over extracts derived from infusions, percolations or maceration of such materials;*” and replacing it by the new definition of gin

⁷ w.e.f. 07-August-2006, **Act 15 of 2006, Finance Act 2006**, section 10 (a) (i), amended section 2, by deleting the definition of “*gin*” which is “*“gin concentrate” means a product obtained by redistilling alcohol having an initial alcoholic strength of not less than 96 per cent of alcohol by volume with juniper berries or with other natural botanicals provided that the juniper taste is predominant;*”

⁸ w.e.f. 15-December-2011, **ACT-37/2011, Finance Act 2011**, Section 6 (a), amended Section 2, by inserting in the appropriate alphabetical order, the new definition of “*hydrous ethanol*”

⁹ w.e.f. 03-November-2008, **Revised laws of Mauritius of 2007**, amended section 2, in the definition of “*import*”, by deleting the word “1988”

² “**inspection certificate**” means the inspection certificate referred to in the Consumer Protection (Control of Imports) Regulations 1999;

³“**island recipe rum**” means a product having an alcoholic strength of not less than 30 per cent and not more than 40 per cent of alcohol by volume and obtained by mixing agricultural rum, rum or local rum with fruits, sugar, spices with or without flavouring substances;

⁴ “**island wine**” means a product having an alcoholic strength of not less than 7 per cent and not more than 18 per cent of alcohol by volume obtained from the fermentation of sugar;

“**leaf tobacco**” means tobacco leaves which are being or have been cured but which have not undergone any other process to render them fit for the manufacture of tobacco products;

“**licence**” means a licence specified in column 1 of the Second Schedule;

“**licence fee**”, in relation to a licence, means the fee corresponding to the licence and to the business authorised as specified in columns 2 and 3 respectively of the Second Schedule;

“**licensed premises**” means premises, other than a factory, on which a licensee is authorised to carry on his business;

“**licensee**” means the holder of a licence and includes a person whose name is endorsed on a licence under section 13 (4);

⁵⁶“**licensing authority**”, in relation to a license under the Second Schedule, means the Director-General;

⁷⁸⁹“**liqueur**” means a product having an alcoholic strength of not less than 15 per cent of alcohol by volume obtained by mixing, sweetening or redistilling alcohol with fruits,

¹ w.e.f. 15-December-2011, **ACT-37/2011**, Finance Act 2011, Section 6 (a), amended Section 2, by inserting in the appropriate alphabetical order, the new definition of “*import permit*”

² w.e.f. 15-December-2011, **ACT-37/2011**, Finance Act 2011, Section 6 (a), amended Section 2, by inserting in the appropriate alphabetical order, the new definition of “*inspection certificate*”

³ w.e.f. 21-July-2003, **Act 18 of 2003**, Finance Act 2003, section 7 (a) (iii) amended section 2 by inserting in its appropriate alphabetical order the definition of “*island recipe rum*”

⁴ w.e.f. 27-November-2010, **Act 10 of 2010, Finance Act 2010**, section 6 (a) (ii), amended section 2 by inserting the new definition of “*island wine*”

⁵ w.e.f. 07-August-2006, **Act 15 of 2006, Finance Act 2006**, section 10 (a) (i), amended section 2, by deleting the definition of “*licensing authority*” which is “*licensing authority*” means in relation to -
(a) a licence under Part I and Part III of the Second Schedule, the Comptroller; and
(b) a licence under Part II of the Second Schedule, the District Magistrate;”

⁶ w.e.f. 07-August-2006, **Act 15 of 2006, Finance Act 2006**, section 10 (a) (ii), amended section 2, by inserting in the appropriate alphabetical order, the definition of “*licensing authority*”

⁷ w.e.f. 07-August-2006, **Act 15 of 2006, Finance Act 2006**, section 10 (a) (i), amended section 2, by deleting the definition of “*liqueur*” which is “*liqueur*” means a product having an alcoholic strength of not more than 39 per cent of alcohol by volume obtained by flavouring and sweetening redistilled alcohol with the addition of cream, milk or other milk products, fruit, wine or flavoured wine;”

⁸ w.e.f. 07-August-2006, **Act 15 of 2006, Finance Act 2006**, section 10 (a) (ii), amended section 2, by inserting in the appropriate alphabetical order, the definition of “*liqueur*”

⁹ w.e.f. 10-November-2012, **ACT-26/2012**, Finance Act 2012, Section 8 (a)(ii), amended Section 2, by deleting the definition of “*liqueur*” which is

flowers, leaves, other botanical substances, their juices or with extracts derived by infusion, percolation or maceration of such botanical substances, or with other natural flavouring materials or cream, milk or other milk products, fruit, wine or flavoured wine, and shall be labeled as such;

¹²“**liquor**” –

- (a) means any beverage having an alcoholic strength of not less than 2 per cent of alcohol by volume; but
- (b) does not include alcoholic products;

³⁴“**local rum**” means a product having an alcoholic strength of not less than 37⁵ and not more than 50 per cent of alcohol by volume obtained by diluting alcohol produced from the fermentation and distillation of sugar cane or its derivatives;

⁶“**London gin**” means a product having an alcoholic strength of not less than 37.5 per cent of alcohol by volume –

- (a) obtained from alcohol, whose flavour is introduced exclusively through the redistillation in traditional stills of ethyl alcohol in the presence of all the natural plant materials used;
- (b) the resultant distillate of which contains at least 70 % alcohol by volume;
- (c) which does not contain added sweetening exceeding 0,1 gram of sugars per litre of the final product nor colorants;
- (d) which does not contain any other added ingredients other than water;

¹ “**made-wine**” means a product having an alcoholic strength of not less than 7 per cent and not more than 18 per cent of alcohol by volume obtained from the fermentation of the mixture of grape must concentrate and sugar;

“*liqueur*” means a product having an alcoholic strength of not less than 15 per cent and not more than 39 per cent of alcohol by volume obtained by mixing, sweetening or redistilling alcohol with fruits, flowers, leaves, other botanical substances, their juices or with extracts derived by infusion, percolation or maceration of such botanical substances, or with other natural flavouring materials or cream, milk or other milk products, fruit, wine or flavoured wine; and replacing it by the new definition of “*liqueur*”

¹ w.e.f. 21-July-2003, **Act 18 of 2003**, Finance Act 2003, section 7 (a) (ii), amended section 2, by deleting the definition of “*liquor*” which is ““*liquor*” –

(a) means any beverage having an alcoholic strength of not less than 2 per cent of alcohol by volume; but
(b) does not include rum, local rum or compounded spirits;”

² w.e.f. 21-July-2003, **Act 18 of 2003**, Finance Act 2003, section 7 (a) (iii) amended section 2, by inserting in their appropriate alphabetical order the definition of “*liqueur*”

³ w.e.f. 21-July-2003, **Act 18 of 2003**, Finance Act 2003, section 7 (a) (ii), amended section 2, by deleting the definition of “*local rum*” which is ““*local rum*” means a product having an alcoholic strength of not less than 40 nor more than 50 per cent of alcohol by volume obtained by diluting alcohol produced from the fermentation of sugar cane or its derivatives;”

⁴ w.e.f. 21-July-2003, **Act 18 of 2003**, Finance Act 2003, section 7 (a) (iii) amended section 2, by inserting in their appropriate alphabetical order the definition of “*local rum*”

⁵ Deleted “per cent” by RLM

⁶ w.e.f. 19-July-2008, **Act 18 of 2008**, Finance (Miscellaneous Provisions) Act 2008, section 9 (a) (ii), amended section 2, by inserting in the appropriate alphabetical order, the definition of “*London gin*”

“**manufacture**” means make, prepare, produce, process, distil, redistill, modify, mix, blend, treat, assemble, bottle, put into containers, label or pack, excisable goods other than leaf tobacco and includes any stage in the manufacture;

“**manufacturer**” means any person who manufactures excisable goods;

“**matured**” means matured in a wooden cask for a period of not less than 3 years;

“**medicinal tincture**” –

- (a) means a medicinal tincture containing alcohol and prepared according to formulae laid down in the British Pharmacopeia or the French Codex, or according to specifications approved by the Permanent Secretary; but
- (b) does not include tinctures of Cochineal (Tincture Cocci);

²“**MID**”, in relation to sections 3A and 3B, means Maurice Ile Durable;

“**Minister**” means the Minister to whom responsibility for the subject of finance is assigned;

“**molasses**” means a substance from which wash may be prepared;

³“**objection directorate**” means a directorate set up by the Director-General within the Authority for the purposes of dealing with objections made under sections 5, 22 and 52;

⁴“**officer**” has the same meaning as in the Mauritius Revenue Act ⁵;

“**perfumed spirits**” means a product obtained by mixing alcohol with essential oils or essences;

“**Permanent Secretary**” means the Permanent Secretary of the Ministry ⁶responsible for the subject of Health;

“**permit**” means a permit referred to in section 19;

“**perry**” means an alcoholic beverage made from pears;

“**record**” means a record specified in section 24

¹ w.e.f. 27-November-2010, **Act 10 of 2010, Finance Act 2010**, section 6 (a) (ii), amended section 2 by inserting the new definition of “made wine”

² w.e.f. 19-July-2008, **Act 18 of 2008**, Finance (Miscellaneous Provisions) Act 2008, section 9 (a) (ii), amended section 2, by inserting in the appropriate alphabetical order, the definition of “MID”

³ w.e.f. 22-December-2012, **ACT-26/2012**, Finance Act 2012, Section 8 (a)(iii), amended Section 2, by inserting, in the appropriate alphabetical order, the new definitions of “objection directorate”

⁴ w.e.f. 01-July-2006, **Act 33 of 2004**, MRA Act 2004, section 27 (5) (a) (ii), amended section 2, by deleting the definition of “officer” which is “officer” means any officer of the Customs and Excise Department acting under the authority of the Comptroller;” and replacing it by the new definition of “officer”

⁵ w.e.f. 03-November-2008, **Revised laws of Mauritius** of 2007, amended section 2, in the definition of “officer”, by deleting the word “2004”

⁶ w.e.f. 03-November-2008, **Revised laws of Mauritius** of 2007, amended section 2, in the definition of “Permanent Secretary”, by inserting immediately after the word “Ministry”, the words “responsible for the subject”

¹ “**returning resident**” means a person referred to in paragraph 6 of Part I of the Eighth Schedule to the Consumer Protection (Control of Imports) Regulations 1999;

² “**Revenue Law**” has the same meaning as in the Mauritius Revenue Authority Act;

³⁴“**rum**” means a product obtained from alcoholic fermentation and distillation of either molasses or syrup produced in the manufacture of cane sugar or of sugar cane juice itself and distilled at less than 96 per cent of alcohol by volume so that the distillate has the discernible specific organoleptic characteristics of the raw materials used and when bottled for consumption has an alcoholic strength of not less than 37 per cent and not more than 50 per cent of alcohol by volume;

⁵“**Sales tax**”

⁶⁷“**shandy**” means an alcoholic beverage obtained by mixing beer with soft drink;

⁸⁹“**soft drink**” – has the same meaning as in the Food Regulations 1999;

¹⁰“**spirit cooler**” means a product, whether carbonated or not, having an alcoholic strength of not more than 9 per cent of alcohol by volume obtained by mixing a spirit, liqueur, or other spirituous beverage, falling under Tariff Heading 22.08 of the First Schedule to the Customs Tariff Act with flavours and or other non-alcoholic beverages;

“**spirit vinegar**” means an acid liquid, obtained wholly from acetous fermentation of a distilled alcoholic liquid, which contains more than 2 degrees of acetic acid measured by Salleron’s acidimeter;

¹ w.e.f. 15-December-2011, **ACT-37/2011**, Finance Act 2011, Section 6 (a), amended Section 2, by inserting in the appropriate alphabetical order, the new definition of “*inspection certificate*”

² w.e.f. 27-November-2010, **Act 10 of 2010, Finance Act 2010**, section 6 (a) (ii), amended section 2 by inserting the new definition of “*Revenue Law*”

³ w.e.f. 21-July-2003, **Act 18 of 2003**, Finance Act 2003, section 7 (a) (ii), amended section 2, by deleting the definition of “*rum*” which is “*“rum” means a spirit drink having an alcoholic strength of not less than 40 nor more than 50 per cent of alcohol by volume obtained exclusively from the fermentation and distillation of either molasses or syrup produced in the manufacture of cane sugar or from sugar cane juice itself and distilled at less than 96 per cent volume so that the distillate has the discernible specific organoleptic characteristics of the raw materials used;*”

⁴ w.e.f. 21-July-2003, **Act 18 of 2003**, Finance Act 2003, section 7 (a) (iii), amended section 2, by inserting in their appropriate alphabetical order the definition of “*rum*”

⁵ w.e.f. 7-September-1998, **Act 2 of 1998**, VAT Act 1998, section 74 (4) (a) (i), amended section 2, by deleting the definition of “*sales tax*” which is “*“sales tax” means the tax payable under the Sales Tax Act 1982;*”

⁶ w.e.f. 07-August-2006, **Act 15 of 2006, Finance Act 2006**, section 10 (a) (i), amended section 2, by deleting the definition of “*shandy*” which is “*“shandy” means a beverage having an alcoholic strength of not more than 1 per cent of alcohol by volume obtained by mixing beer with soft drink;*”

⁷ w.e.f. 07-August-2006, **Act 15 of 2006, Finance Act 2006**, section 10 (a) (ii), by inserting in the appropriate alphabetical order, the definition of “*shandy*”

⁸ w.e.f. ____-____-____, **Act 13 of 1996**, Finance Act 1996, section 6 (a), amended section 2, by deleting the definition of “*soft drink*” which is “*“soft drink*”

(a) *means any beverage impregnated with carbon dioxide or any other effervescent gas, whether or not containing sugar or sweetening or colouring agent; and*

(b) *includes soda water, tonic, ginger beer, lemonade or any other similar product”*

⁹ w.e.f. 04-February-2013, **ACT-26/2012**, Finance Act 2012, Section 8 (a)(iii), amended Section 2, by inserting, in the appropriate alphabetical order, the new definitions of “*soft drink*”

¹⁰ w.e.f. 21-July-2003, **Act 18 of 2003**, Finance Act 2003, section 7 (a) (iii) amended section 2, by inserting in their appropriate alphabetical order the definition of “*spirit cooler*”

“**spirits**” means alcohol, compounded spirits or liquor,

“**standard alcoholometer**” means the standard alcoholometer approved as such by the Director-General;

“**still**” means an apparatus which may be used for distillation and includes any part of a still;

¹“**sugar**” includes sucrose, lactose, maltose, fructose and glucose;

“**tobacco**” means a plant belonging to the species *Nicotiana Tabaccum* or *Nicotiana Rustica*, and includes any tobacco substitute;

“**Tobacco Board**” means the Board established under the Tobacco Production and Marketing Act;

“**tobacco products**” means any product manufactured from leaf tobacco and includes cigarettes, cigars and prepared tobacco;

²Tribunal –

³Unified Revenue Board

⁴“**value at importation**” means-

- (a) in the case of second hand motor vehicles or used motor vehicles, the value determined in such manner as may be prescribed; ⁵
- (b) in any other case, the value under the Customs Act;

⁶⁷⁸ “**VAT**” means the value added tax chargeable under the Value Added Tax Act ⁹;

“**vat**” means a container permanently fixed in a factory in the manner required by the Director-General;

¹ *w.e.f. 04-February-2013, ACT-26/2012, Finance Act 2012, Section 8 (a)(iii), amended Section 2, by inserting, in the appropriate alphabetical order, the new definitions of “sugar”*

² *w.e.f. 11-August-2001, Act 23 of 2001, Finance Act 2001, section 7 (a) (ii), amended section 2, by deleting the definition of “Tribunal” which is “Tribunal - means the Tax Appeal Tribunal established under the Tax Appeal Tribunal Act 1984;”*

³ *w.e.f. 30-June-1999, Act 10 of 1998, Finance Act 1998, section 2 (a), amended section 2, by deleting the definition of “Unified Revenue Board” which is “Unified Revenue Board” means the Unified Revenue Board established under the Unified Revenue Act 1983;”*

⁴ Added by act 18 /2003 RLM

⁵ *w.e.f. 03-November-2008, Revised laws of Mauritius of 2007, amended section 2, in the definition of “value at importation”, by deleting the word “1998”*

⁶ *w.e.f. 7-September-1998, Act 2 of 1998, VAT Act 1998, section 74 (4) (a) (ii), amended section 2, by inserting in its appropriate alphabetical order, the definition of “value added tax”*

⁷ *w.e.f. 03-November-2008, Revised laws of Mauritius of 2007, amended section 2, in the definition of “value added tax”, by deleting the words “Value added tax” and replacing them by the word “VAT”*

⁸ *w.e.f. 03-November-2008, Revised laws of Mauritius of 2007, amended section 2, by re-classifying in alphabetical order, the definitions of “VAT” and “value at importation”*

⁹ *w.e.f. 03-November-2008, Revised laws of Mauritius of 2007, amended section 2, in the definition of “VAT”, by deleting the word “1998”*

“**vinegar**” means an acid liquid containing more than 2 degrees of acetic acid measured by Salleron’s acidimeter obtained wholly from acetous fermentation of country liquor or wine;

¹²³ “**vodka**” means a product having an alcoholic strength of not less than 37.5 per cent of alcohol by volume and obtained by treating distilled fermented mash of –

- (a) cereals and/or potatoes; or
- (b) other agricultural raw materials,

with activated charcoal, so as to render the product without distinctive characteristic aroma or taste;

“**wash**” means a fermented liquid fit for distillation and includes any liquid undergoing preparation to render it fit for distillation;

“**whisky**” means a product having an alcoholic strength of not less than 40 per cent of alcohol by volume obtained by distilling a mash of cereals, saccharified by the diastase of the malt contained therein, with or without other natural enzymes –

- (a) fermented by the action of yeast;
- (b) distilled at less than 94.8 per cent volume, so that the distillate has an aroma and taste derived from the raw materials used; and
- (c) matured for at least 3 years in a wooden cask;

^{4 5 1 2} “**wine**” means a beverage having an alcoholic strength of not less than 7 per cent and not more than 18 per cent of alcohol by volume obtained from the fermentation of juice of fresh grapes, sound grapes or grape must.

¹ w.e.f. 07-August-2006, **Act 15 of 2006, Finance Act 2006**, section 10 (a) (i), amended section 2, by deleting the definition of “vodka” which is “vodka” means a product having an alcoholic strength of not less than 40 nor more than 50 per cent of alcohol by volume obtained by treating redistilled alcohol with charcoal;”

² w.e.f. 07-August-2006, **Act 15 of 2006, Finance Act 2006**, section 10 (a) (ii), by inserting in the appropriate alphabetical order, the definition of “vodka”

³ w.e.f. 19-July-2008, **Act 18 of 2008, Finance (Miscellaneous Provisions) Act 2008**, section 9 (a) (i), amended section 2, by repealing the definition “vodka” which is “vodka” means a product obtained by treating distilled fermented mash of cereals or potato with activated charcoal, so as to render the product without distinctive characteristic aroma or taste;”

⁴ w.e.f. 21-July-2003, **Act 18 of 2003, Finance Act 2003**, section 7 (a) (ii), amended section 2, by deleting the definition of “wine” which is ““wine” means a product having an alcoholic strength of not less than 9 nor more than 22 per cent of alcohol by volume obtained from the fermentation of fresh grapes.”

⁵ w.e.f. 07-August-2006, **Act 15 of 2006, Finance Act 2006**, section 10 (a) (i), amended section 2, by deleting the definition of “wine” which is ““wine “ means a product having an alcoholic strength of not less than 9 per cent and not more than 18 per cent of alcohol by volume obtained from the fermentation of the juice of fresh grapes, sound grapes, or grape must (whether condensed or concentrated), without any other addition or abstraction thereto except as may occur in normal cellar treatment provided that-

- (a) the product may be ameliorated before, during or after fermentation by the use of pure dry cane sugar, a combination of water and pure dry cane sugar, liquid sugar, sugar syrup, grape juice or concentrated grape must so that the total solids of the wine shall in no case exceed 21 per cent by weight;
- (b) the maximum volatile acidity, calculated as acetic acid and exclusive of sulphur dioxide, shall not be more than 0.14 gram per 100cubic centimetres at 20 degrees centigrade; and
- (c) the maximum sulphur dioxide content shall not be greater than 350 parts per million of total sulphur dioxide or sulphites expressed as sulphur dioxide;”

PART II – LIABILITY TO EXCISE DUTY¹, ³MID LEVY AND CO₂ LEVY OR GRANTING OF CO₂ REBATE

3 Charge to excise duty

- (1) Subject to this Act, an excise duty shall be chargeable on excisable goods.
- (2) The excise duty shall –
 - (a) be computed by reference to the taxable base of the goods at the rate corresponding to those goods as specified in the First Schedule; and
 - (b) be payable to the ⁴Director-General at the time specified in the Schedule.
- ⁵(3) The goods described in Part IA of the First Schedule shall, on ⁶fulfillment of any conditions laid down under the terms of the exemption, be subject to the payment of excise duty to the extent specified in respect of such goods.
- ⁷(3A) The appropriate rate of excise duty specified in the First Schedule prior to the amendment of that Schedule made on 13 July 2011 by the Excise (Amendment) Act 2011, shall apply to a double-space cabin vehicle of pick up type without rear bed, provided that –
 - (a) it is shipped, or is in bonded warehouse, before 13 July 2011;
 - (b) a confirmed order for an individual has been placed before 13 July 2011 and it is shipped on or before 31 December 2011; or
 - (c) it is manufactured on or after 12 June 2011 but before 13 July 2011.

¹ *w.e.f. 21-July-2003, Act 18 of 2003, Finance Act 2003, section 7 (a) (iii) amended section 2, by inserting in their appropriate alphabetical order the definition of “wine”*

² *w.e.f. 27-November-2010, Act 10 of 2010, Finance Act 2010, section 6 (a) (i), amended section 2 by deleting the definition of “wine” which is “wine” means a beverage having an alcoholic strength of not less than 7 per cent and not more than 18 per cent of alcohol by volume obtained from the fermentation of the juice of fresh grapes, sound grapes, or grape must (whether condensed or concentrated), without any other addition or abstraction thereto except as may occur in normal cellar treatment provided that the product may be ameliorated before, during or after fermentation by the use of pure dry cane sugar, a combination of water and pure dry cane sugar, liquid sugar, sugar syrup, grape juice or concentrated grape must.” and replacing it by the new definition of “fruit wine”*

³ *w.e.f. 13-July-2011, Act 19 of 2011, Excise (Amendment) Act 2011, section 4, amended Part II of the principal Act, in the heading, by adding after the words “EXCISE DUTY”, the words “, MID LEVY AND CO₂ LEVY OR GRANTING OF CO₂ REBATE”.*

⁴ *w.e.f. 01-July-2006, Act 33 of 2004, MRA Act 2004, section 27 (5) (h), amended section 3, by deleting the word “Comptroller” wherever it appears and replacing it by the word “Director-General”*

⁵ *w.e.f. 14-June-1999, Act 18 of 1999, Finance Act 1999, section 6 (a), amended section 3, by adding immediately after subsection (2), the new subsection (3)*

⁶ *w.e.f. 03-November-2008, Revised laws of Mauritius of 2007, amended section 3 (3), by deleting the word “fulfillment” and replacing it by “fulfilment”*

⁷ *w.e.f. 13-07-2011, ACT-37/2011, Finance Act 2011, Section 6 (b), amended Section 3, by inserting, after subsection (3), the new subsection (3A)*

- ¹(4) Where in any enactment made before or after the commencement of this subsection, it is provided that notwithstanding any other enactment, a statutory corporation shall be exempt from the payment of any duty ²or levy, that provision shall not be construed as an exemption from the payment of excise duty ³or MID levy under this Act.

⁴3A CHARGE TO MID LEVY

- (1) A MID levy shall be chargeable on the excisable goods specified in Part II of the First Schedule, whether the goods are for home consumption or not.
- (2) The MID levy shall –
- (a) be computed by reference to the taxable base of the goods at the rate corresponding to those goods as specified in Part II of the First Schedule; and
- (b) be payable to the Director-General at the time specified in Part II of the First Schedule.

3B PAYMENT OF MID LEVY

Notwithstanding section 3A, payment of MID levy on petroleum products and liquid petroleum gas (LPG) and imported by the State Trading Corporation shall be effected within a period of 30 days of the date of importation of such products or within such other period as may be prescribed.

⁵3C. CO₂ levy or CO₂ rebate on motor cars

- (1) A CO₂ levy shall be chargeable, or a CO₂ rebate shall be granted, as the case may be, on the motor cars specified in Sub-Part A of Part III of the First Schedule when removed for home consumption.
- (2) (a) Where the CO₂ gramme per kilometre of a motor car exceeds the CO₂ threshold, a CO₂ levy shall be computed in accordance with the formula.
- (b) The rate applicable in the formula shall correspond to the CO₂ gramme per kilometre of the motor car as specified in Sub-Part C of Part III of the First Schedule.
- (3) The CO₂ levy computed under subsection (2) shall, in addition to the excise duty chargeable on the motor car, be chargeable on the motor car and shall

¹ *w.e.f. 07-August-2006, Act 15 of 2006, Finance Act 2006*, section 10 (b), amended section 3, by adding immediately after subsection (3) the new subsection (4)

² *w.e.f. 19-July-2008, Act 18 of 2008, Finance (Miscellaneous Provisions) Act 2008*, section 9 (b), amended section 3 (4), by inserting immediately after the words “*payment of any duty*”, the words “*or levy*”

³ *w.e.f. 19-July-2008, Act 18 of 2008, Finance (Miscellaneous Provisions) Act 2008*, section 9 (b), amended section 3 (4), by inserting immediately after the words “*payment of excise duty*”, the words “*or MID levy*”.

⁴ *w.e.f. 19-July-2008, Act 18 of 2008, Finance (Miscellaneous Provisions) Act 2008*, section 9 (c), amended the excise act, by inserting immediately after section 3, the sections 3A and 3B

⁵ *w.e.f. 13-July-2011, Act 19 of 2011, Excise (Amendment) Act 2011*, section 5, amended the principal Act, by inserting after section 3B, the new sections 3C and 3D.

be payable to the Director-General at the time specified in column 3 of Sub-Part A of Part III of the First Schedule.

- (4) (a) Where the CO₂ gramme per kilometre of a motor car does not exceed the CO₂ threshold, a CO₂ rebate shall be computed in accordance with the formula.
- (b) The rate applicable in the formula shall correspond to the CO₂ gramme per kilometre of the motor car as specified in Sub-Part D of Part III of the First Schedule.
- (5) (a) The CO₂ rebate computed under subsection (4) shall, subject to paragraph (b), be granted from excise duty payable on that motor car.
- (b) Any rebate granted under paragraph (a) shall not exceed the excise duty payable on the motor car.
- ¹(6) Subject to subsection (8), every importer of a motor car which is specified in Sub-part A of Part III of the First Schedule shall submit to the Director-General –
 - (a) in respect of every new motor car shipped on or after 13 July 2011, a CO₂ emission certificate issued by the manufacturer of the motor car;
 - (b) in respect of every second-hand motor car shipped on or after 13 July 2011, an inspection certificate stating the CO₂ emission of the second-hand motor car at the time it was manufactured; or
 - (c) in respect of a second-hand motor car of a returning resident shipped on or after 31 December 2011 or such later date as may be prescribed, an inspection certificate stating the CO₂ emission of the motor car at the time it was manufactured.
- (7) (a) The Director-General and an officer designated by the supervising officer of the Ministry responsible for the subject of finance shall, every January as from 2013, compute the CO₂ threshold by determining the average of the CO₂ emission for new motor cars imported or manufactured during the previous year.

¹ w.e.f. 13-07-2011, **ACT-37/2011**, Finance Act 2011, Section 6 (c) (i), amended Section 3C, by repealing, subsection (6) which is

“(6) (a) Every importer or manufacturer of a motor car specified in Sub-Part A of Part III of the First Schedule shall submit to the Director-General –

(i) in respect of every motor car shipped or manufactured on or after the commencement of this section, a CO₂ emission certificate issued by the manufacturer of the motor car; or

(ii) in the case of a second-hand motor car, an inspection certificate specified in the Sixth Schedule to the Consumer Protection (Control of Imports) Regulations 1999.

(b) The measurement of the CO₂ emission shall be certified to have been done in compliance with Regulation No. 101 of the Economic Commission for Europe of the United Nations (UN/ECE)”.

and replacing it by the new subsection (6)

- (b) The CO₂ threshold as computed under paragraph (a) shall be submitted by the Director-General to the Technical Certification Committee referred to in section 3D not later than 31 January in every year.
- ¹(8) (a) No importer of a motor car which is specified in Sub-part A of Part III of the First Schedule shall be required to submit to the Director-General –
- (i) in respect of a new motor car, a CO₂ emission certificate, provided that –
 - (A) it is shipped before 13 July 2011;
 - (B) a confirmed order for an individual has been placed before 13 July 2011 and the motor car is shipped on or before 31 December 2011;
 - (C) it is manufactured on or after 12 June 2011 but before 13 July 2011; or
 - (D) it is in bonded warehouse before 13 July 2011;
 - (ii) in respect of a second-hand motor car, an inspection certificate stating the CO₂ emission at the time it was manufactured, provided that –
 - (A) it is shipped before 13 July 2011;
 - (B) it is in bonded warehouse before 13 July 2011; or
 - (C) an import permit or an inspection certificate has been issued before 13 July 2011;
 - (iii) in respect of a second-hand motor car of a returning resident, an inspection certificate stating the CO₂ emission at the time it was manufactured, provided that it has been manufactured before 1 July 2005; or
 - (iv) in respect of a classic or vintage motor car, any CO₂ emission certificate or inspection certificate stating the CO₂ emission of the motor car.

¹ *w.e.f. 13-07-2011, ACT-37/2011*, Finance Act 2011, Section 6 (c) (ii), amended Section 3C, by repealing, subsection (8) which is

“(8) *This section and Part I and Part III of the First Schedule shall not apply to –*
 (a) *a new motor car in respect of which a confirmed order for an individual has been placed or which has been shipped, or any other motor car in respect of which an import permit has been granted, before the commencement of this section; or*
 (b) *any motor car which is in a bonded warehouse before the commencement of this section.*”

and replacing it by the new subsection (8)

- (b) The appropriate rate of excise duty specified in the First Schedule prior to the amendment of that Schedule made on 13 July 2011 by the Excise (Amendment) Act 2011, shall apply to –
 - (i) a motor car referred to in paragraph (a)(i), (ii) and (iii); and
 - (ii) a classic or vintage motor car provided that it is shipped before 13 July 2011.
- (c) Where the importer of a motor car, who is not required to submit a CO₂ emission certificate or inspection certificate under paragraph (a), submits a CO₂ emission certificate or inspection certificate, this section and Parts I and III of the First Schedule shall apply to that motor car.

¹(9) **repealed by Act 37 of 2011 w.e.f. 13 July 2011.**

3D. Technical Certification Committee

- (1) There is set up for the purposes of section 3C a Committee to be known as the Technical Certification Committee which shall consist of –
 - (a) the Director of Statistics or his representative, who shall be the Chairperson;
 - (b) the Director-General or his representative;
 - (c) a representative of the Ministry responsible for the subject of finance;
 - (d) a representative of the Ministry responsible for the subject of environment and sustainable development;
 - (e) a representative of the Ministry responsible for the subject of commerce; and
 - (f) a representative of the National Transport Authority.
- (2) On receipt of a determination under section 3C(7)(b), the Technical Certification Committee shall verify and certify the correctness of the determination and advise the Minister accordingly.

¹ *w.e.f. 13-07-2011, ACT-37/2011, Finance Act 2011, Section 6 (c) (iii), amended Section 3C, by repealing, subsection (9) which is*

“(9) Notwithstanding subsection (8), where an importer or manufacturer produces a CO₂ emission certificate to the Director-General in respect of a motor car referred to in that subsection at the time of importation or when removed from a bonded warehouse, this section and Part I and Part III of the First Schedule shall apply to the motor car, provided that in the case of a motor car in respect of which a confirmed order for an individual has been placed, the motor car shall be shipped on or before 31 December 2011.”

4 Entries for excisable goods

- (1) Every manufacturer shall, in relation to excisable goods other than molasses and sugar cane juice submit an entry to the ¹Director-General at the time –
 - (a) the goods are deposited in an excise warehouse pending removal for home consumption, for export or for export as ship's stores; and
 - (b) the goods are removed from a factory.
- (2) No excisable goods referred to in subsection (1) shall be deposited in or removed from a factory unless –
 - (a) the entry has been approved by the Director-General and the entry number allotted to it has been inscribed thereon by him; and
 - (b) in respect of excisable goods removed from a factory, a security for the payment of any excise duty payable on the goods has been furnished to the Director-General.

²³⁴⁵⁶⁷ 5 Payment under protest

- (1) (a) Any person dissatisfied with a decision of the Director-General as to the amount of excise duty payable on any excisable goods or the amount of MID levy under section 3A may, within 28 days of the date of the decision, object to the decision in a form approved by the Director-General and send the

¹ w.e.f. 01-July-2006, **Act 33 of 2004**, MRA Act 2004, section 27 (5) (h), amended section 5, by deleting the word “Comptroller” wherever it appears and replacing it by the word “Director-General”

² w.e.f. 01-July-2006, **Act 33 of 2004**, MRA Act 2004, section 27 (5) (h), amended section 2, by deleting the word “Comptroller” wherever it appears and replacing it by the word “Director-General”

³ w.e.f. 11-August-2001, **Act 23 of 2001**, Finance Act 2001, section 7 (b) (i), amended section 5 (1), by deleting the words “appeal to the Tribunal in accordance with the Tax Appeal Tribunal Act 1984” and replacing them by the words “lodge written representations with the Secretary, Assessment Review Committee, in accordance with section 8E of the Unified Revenue Act 1983”

⁴ w.e.f. 01-July-2006, **Act 33 of 2004**, MRA Act 2004, section 27 (5) (b), amended section 5 (1), by deleting the words “Secretary, Assessment Review Committee, in accordance with section 8E of the Unified Revenue Act 1983” and replacing it by the words “the Clerk to the Assessment Review Committee in accordance with section 19 of the Mauritius Revenue Authority Act 2004”

⁵ w.e.f. 03-November-2008, **Revised laws of Mauritius** of 2007, amended section 5 (1), by deleting the word “2004”.

⁶ w.e.f. 11-August-2001, **Act 23 of 2001**, Finance Act 2001, section 7 (b) (ii), amended section 5, by deleting the subsection (2) which is

“(2) Notwithstanding any appeal, an appellant shall pay to the Comptroller the amount claimed as excise duty pending the determination of the amount payable by the Tribunal.”

and replacing it by the new subsection (2)

⁷ w.e.f. 01-January-2013, **ACT-26/2012**, Finance Act 2012, Section 8 (c), amended the Excise Act, repealing section 5 which is

“5 Payment under protest

(1) Subject to subsection (2), any person aggrieved by the decision of the Director-General as to the amount of excisable duty payable on any excisable goods may, within 28 days of such decision, lodge written representations with the Clerk to the Assessment Review Committee in accordance with section 19 of the Mauritius Revenue Authority Act.

(2) Notwithstanding any representations under subsection (1), the aggrieved person shall pay to the Director-General the amount claimed as excise duty pending the decision of the Committee.”

and replacing it by the new section 5

form duly filled in to the Director-General by registered post.

- (b) Where a person makes an objection under paragraph (a), he shall specify in the form the detailed grounds of the objection.
 - (c) Where it is proved to the satisfaction of the Director-General that, owing to illness or other reasonable cause, a person has been prevented from making an objection within the time specified in paragraph (a), the Director-General may consider the objection.
 - (d) Any objection under this subsection shall be dealt with independently by an objection directorate.
 - (e) The burden of proving that the decision of the Director-General is incorrect, or what the decision should be, shall lie on the person.
- (2) Notwithstanding an objection under subsection (1), the person shall pay to the Director-General the amount claimed as excise duty and MID levy, pending the determination under subsection (3)(b).
- (3) (a) The objection directorate shall consider an objection under subsection (1) and review the decision, and may -
- (i) disallow or allow it in whole or in part; and
 - (ii) where appropriate, amend the decision to conform with its determination.
- (b) The Director-General shall, within 4 months of the date of receipt of the objection under subsection (1), give notice of the determination to the person.
- (4) Where a person is aggrieved by a determination under subsection (3), he may, within 28 days of the date of the determination, lodge written representations with the Clerk to the Assessment Review Committee in accordance with section 19 of the Mauritius Revenue Authority Act.

6 Claim for excise duty¹ short paid

No claim for any excise duty short paid shall be made on a person after ²³ 5 years from the date on which the excise duty was short paid.

7 Surcharge for late payment

- (1) Where a manufacturer fails to pay any excise duty due on the last day on which it is payable¹, he shall be liable to pay to the ²Director-General in

¹ *w.e.f. 03-November-2008, Revised laws of Mauritius* of 2007, amended section 6, by deleting the word “shortpaid” wherever it appears and replacing it by the words “short paid”

² *w.e.f. 30-July-2009, Act 14 of 2009*, The Finance (Miscellaneous Provisions) Act 2009, section 13 (a), amended section 6, by deleting the words “3 years” and replacing them by the words “not less than 5 years”

³ *w.e.f. 19-December-2009, ACT-20/2009*, The Finance (Miscellaneous Provisions) (No.2) Act, Section 8 (a), amended Section 6, by deleting the words “not less than”

addition to the excise duty a surcharge representing 5 per cent of the excise duty unpaid³ to such other percentage as may be prescribed.

- (2) The Director-General may waive the whole or part of any surcharge payable under subsection (1) if he is satisfied that failure to pay excise duty within the specified period was due to causes beyond the control of the manufacturer or to any other good or sufficient reason.

8 Export of excisable goods

No excise duty shall be paid on excisable goods exported under Customs control or exported as ship's stores.

PART III – LICENCES

9 Licensing

No person shall carry on any business specified in column 3 of the Second Schedule unless he is the holder of a licence to that effect.

⁴10 Issue of licence

- (1) The licensing authority may, on an application in the prescribed manner being made, subject to clearance from the Commissioner of Police⁵ **except in the case of an application in respect of a licence of manufacturer of carrier bags or manufacturer of soft drinks**, issue a licence on such terms and conditions as it thinks fit –
- (a) on being satisfied that the prescribed conditions have been fulfilled; and
- (b) on payment of the licence fee.

¹ w.e.f. 03-November-2008, **Revised laws of Mauritius** of 2007, amended section 7 (1), by inserting immediately after the word “payable”, a comma.

² w.e.f. 01-July-2006, **Act 33 of 2004**, MRA Act 2004, section 27 (5) (h), amended section 7, by deleting the word “Comptroller” wherever it appears and replacing it by the word “Director-General”

³ w.e.f. 03-November-2008, **Revised laws of Mauritius** of 2007, amended section 7 (1), by deleting the word “or” and replacing it by the word “to”

⁴ w.e.f. 01-October-2006, **Act 15 of 2006, Finance Act 2006**, section 10 (c), amended section the excise act by repealing section 10 which is

“10. Issue of licence

(1) Subject to subsection (2), the licensing authority shall, on an application in the prescribed manner being made, issue a licence -

(a) on being satisfied that the prescribed conditions have been fulfilled; and

(b) on payment of the licence fee.

(2) The licensing authority may refuse to issue a licence on any ground that may be prescribed.

(3) The licence fee shall be paid -

(a) in the case of a licence specified in Part I or Part III of the Second Schedule, to the Director-General; and

(b) in the case of a licence specified in Part II of the Second Schedule, to the Director-General.”

and replacing it by the new section 10.

⁵ w.e.f. 22-December-2012, **ACT-26/2012**, Finance Act 2012, Section 8 (d), amended Section 10(1), by inserting, after the word “Police”, the words “except in the case of an application in respect of a licence of manufacturer of carrier bags or manufacturer of soft drinks”

(2) The licensing authority may refuse to issue a licence on any ground that may be prescribed.

(3) The licence fee shall be paid to the ¹Director-General.

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(4) Where the Minister is of opinion that it is necessary in the public interest to limit the number of licences, he may, by ⁴Order to the Director-General, limit the number of licences which may be issued.

(5) An Order under subsection (4) shall be binding for such district, town, village or other area for such period as may be specified in the order.

11 Validity of licence

(1) A licence shall be valid only in respect of the factory or licensed premises specified in it, and shall, subject to subsection (4) and to section 49, expire –

(a) in the case of a licence specified in Part III of the Second Schedule, at the date and time specified therein; and

(b) in any other case, on 31 December.

(2) No person shall keep in his factory any apparatus, goods or articles which are not required for the purposes of the business which is specified, in relation to the licence held by him, in column 3 of the Second Schedule.

(3) No person shall carry on any trade, business, profession or calling or do any act or thing in his factory or licensed premises other than those specified in relation to the licence held by him

(4) (a) The ⁵Director-General may, by written notice, require a manufacturer to close his factory if, in his opinion, a direction given or a requirement imposed under section 25 (1) or (2) has not been complied with, and any licence held in respect of that factory shall be suspended until that direction or requirement has, in the Director-General's opinion, been complied with or until the date of expiry of the licence, whichever is the earlier.

¹ *w.e.f. 01-July-2006, Act 33 of 2004*, MRA Act 2004, section 27 (5) (h), amended section 10, by deleting the word “Comptroller” wherever it appears and replacing it by the word “Director-General”

² *w.e.f. 01-July-1998, Act 2 of 1998*, VAT Act 1998, section 74 (4) (b), amended section 10 (3) (b) by deleting the words “Commissioner for Sales Tax” and replacing them by the words “Commissioner for Value Added Tax”

³ *w.e.f. 01-July-2006, Act 33 of 2004*, MRA Act 2004, section 27 (5) (c), amended section 10 (3) (b), by deleting the words “Commissioner for VAT” and replacing them by the word “Director-General”

⁴ *w.e.f. 03-November-2008, Revised laws of Mauritius of 2007*, amended section 10 (4), by deleting the word “order” wherever it appears and replacing it by the word “Order”

⁵ *w.e.f. 01-July-2006, Act 33 of 2004*, MRA Act 2004, section 27 (5) (h), amended section 11, by deleting the word “Comptroller” wherever it appears and replacing it by the word “Director-General”

- (b) Where a licence is suspended under paragraph (a), no refund of the licence fee paid shall be made in respect of the period during which the factory remained closed.

12 Renewal of licence

- (1) The licensing authority shall renew a licence specified in Part I or Part II of the Second Schedule –
 - (a) on being satisfied that the prescribed conditions have been fulfilled; and
 - (b) on payment of the licence fee.
- (2) The licensing authority may refuse to renew a licence on any ground that may be prescribed.

Every licence renewed more than 14 days after the date of its expiry shall attract a surcharge of 50 per cent.

13 Transfer of licence

- (1) Subject to ¹ this section, no licence under this Act shall be transferable.
- (2) The licensing authority shall, subject to subsection (5), transfer a licence specified in Part I or Part II of the Second Schedule if it is satisfied that the prescribed conditions have been fulfilled.
- (3) Where a licence is transferred under subsection (2), the licensing authority shall amend the licence with respect to the licensee's name or, as the case may be, the location of the factory or licensed premises.
- (4) Where the holder of a licence specified in Part I or Part II of the Second Schedule dies or becomes bankrupt or insane, his surviving spouse, heir or representative, as the case may be, may, if the licensing authority has, on written application made in that behalf, endorsed his name on the licence, carry on his business for the unexpired portion of the licence, either personally or by an agent approved by the licensing authority.
- (5) The licensing authority may refuse to transfer a licence on any ground that may be prescribed.

¹ *w.e.f. 03-November-2008, Revised laws of Mauritius of 2007, amended section 13 (1) by deleting the words "the other provisions of"*

¹²³**14 Appeal to Supreme Court – Repealed by Act 26/12**

415. Obligations of licensee

- (1) No licensee shall sell any liquor, alcoholic products, beer, spirit cooler, fruit wine, fortified fruit wine, wine or fortified wine to, or allow such goods to be consumed at his licensed premises by, any person under the age of 18 years.
- (2) Every licensee shall display in a conspicuous place at his factory or licensed premises-
 - (a) a signboard bearing his name and surname or, in the case of a body corporate, the corporate name, as they appear on the licence, and the nature of his trade or business; and
 - (b) where applicable by virtue of his licence, an appropriate notice in bold characters bearing the following words –

NO.

(specify the products unauthorised for sale)

WILL BE SOLD TO A PERSON UNDER THE AGE OF 18 YEARS

Or

NO.

(specify the products unauthorised for sale)

¹ w.e.f 01-July-2006, **Act 33 of 2004**, MRA Act 2004, section 27 (5) (d) (i), amended section 14 (i), by deleting the words “(1)”

² w.e.f 01-July-2006, **Act 33 of 2004**, MRA Act 2004, section 27 (5) (d) (ii) amended section 14, by repealing the subsections (2) and (3) which are
“(2) An appeal under subsection (1) shall be heard and determined in the manner provided by rules made by the Supreme Court and on any such appeal the Supreme Court may make such order as it thinks fit.
(3) The Comptroller may take such steps as he thinks necessary to ensure compliance with the decision pending the hearing of an appeal and may, in the case of a refusal to renew or transfer a licence, affix seals to a factory or licensed premises.”

³ w.e.f. 22-December-2012, **ACT-26/2012**, Finance Act 2012, Section 8 (e), amended the Excise Act by repealing section 14 which is

“Appeal to Supreme Court

Any person aggrieved by a decision to grant or refuse the issue, renewal or transfer of a licence specified in Part I or Part II of the Second Schedule may appeal against the decision to the Supreme Court.”

⁴ w.e.f. 07-August-2006, **Act 15 of 2006, Finance Act 2006**, section 10 (d), amended the excise act, by repealing section 15 which is

“15. Obligations of licensee

Every licensee shall -

- (a) exhibit at the main entrance of his factory or licensed premises, a signboard bearing his name and surname or, in the case of a body corporate, the corporate name, as they appear on the licence, and the nature of his trade or business; and
- (b) comply with such other obligations as may be prescribed.”

WILL BE SOLD TO, OR IS ALLOWED TO BE CONSUMED ON THE PREMISES BY A PERSON UNDER THE AGE OF 18 YEARS

- (3) Every licensee shall comply with such other obligations as may be prescribed.
- (4) Any licensee who fails to comply with this section shall commit an offence and shall, on conviction, be liable to a fine not exceeding 50,000 rupees and to imprisonment to a term not exceeding 2 years.

PART IV – CONTROL OF PREMISES AND EXCISABLE GOODS

16 Manufacture of excisable goods

No person shall manufacture excisable goods other than leaf tobacco –

- (a) in any place other than in a factory; ¹and
- (b) except in accordance with a process which is prescribed or, where no process is prescribed, in accordance with a process approved by the ²Director-General.

17 Interference with factory, apparatus and excisable goods

Except with the ³Director-General's written authorisation –

- (a) no alteration shall be effected to any factory;
- (b) no apparatus, other than a cask, shall be moved, or in any other manner interfered with, in a factory.

18 Possession of molasses, sugar cane juice and wash

No person shall have in his possession –

- (a) any molasses or sugar cane juice elsewhere than –
 - (i) at a distillery;
 - (ii) on the premises of a sugar factory; or
 - (iii) in a storage place approved by the ⁴Director-General; or
- (b) any wash elsewhere than at a factory where wash may be used in the manufacture of excisable goods.

¹ *w.e.f. 03-November-2008, Revised laws of Mauritius of 2007, amended section 16, by adding at the end of paragraph (a), the word "and".*

² *w.e.f. 01-July-2006, Act 33 of 2004, MRA Act 2004, section 27 (5) (h), amended section 16, by deleting the word "Comptroller" wherever it appears and replacing it by the word "Director-General"*

³ *w.e.f. 01-July-2006, Act 33 of 2004, MRA Act 2004, section 27 (5) (h), amended section 17, by deleting the word "Comptroller" wherever it appears and replacing it by the word "Director-General"*

⁴ *w.e.f. 01-July-2006, Act 33 of 2004, MRA Act 2004, section 27 (5) (h), amended section 18, by deleting the word "Comptroller" wherever it appears and replacing it by the word "Director-General"*

19 Use of Still and transfer of excisable goods and still

- ¹(1) No person shall have in his possession or use a still unless –
- (a) he is licensed as a holder of a still with the Director-General; or
 - (b) he is licensed as a distiller-bottler.
- (2) No person shall transfer –
- (a) molasses, sugar cane juice, wash or residue of wash or a still from one place to another in Mauritius; or
 - (b) alcohol from a distillery to any other place in Mauritius.

Unless the transfer is supported by such documents as may be prescribed.

20 Sampling of excisable goods

- (1) The ²Director-General or any person authorised by the Permanent Secretary may, for the purposes of analysis or control, take a reasonable quantity of any excisable goods other than leaf tobacco, free of charge, as a sample from any person found in possession of the goods.
- (2) The Director-General may, subject to such conditions as he thinks fit to impose, authorise samples of excisable goods to be removed from a factory free of excise duty for display or for experimental purposes.
- (3) The Director-General may, on the recommendation of the Tobacco Board and subject to such conditions as he thinks fit to impose, authorise leaf tobacco in packages not exceeding 5 kilogrammes in weight to be removed from a tobacco warehouse for experimental purposes.

21 Control of certain excisable goods

Any excisable goods manufactured by a distiller-bottler shall, for the purpose of control, be dealt with in the same manner as imported goods of the like nature.

¹ *w.e.f. 19-December-2009, ACT-20/2009*, The Finance (Miscellaneous Provisions) (No.2) Act, Section 8 (b), amended the Excise Act, by repealing section 19 which is

“20 Permits

(1) No person shall have in his possession or use a still unless –

- (a) he is licensed as a distiller-bottler under this Act;
- (b) is authorised under section 54 to distil alcohol by traditional method; or
- (c) he is the holder of a permit issued to him by the Director-General.

(2) No person shall, without a permit, remove –

- (a) a still, molasses, sugar cane juice, wash or residue of wash from one place to another in Mauritius;
- (b) alcohol from a distillery to any other place in Mauritius.

(3) A permit under subsection (2) may, on an application being made to the Director-General on that behalf, be issued subject to such conditions as may be prescribed.”

and replacing it by the new section 19

² *w.e.f. 01-July-2006, Act 33 of 2004*, MRA Act 2004, section 27 (5) (h), amended section 20, by deleting the word “Comptroller” wherever it appears and replacing it by the word “Director-General”

22 Stocktaking and excise duty unpaid

- (1) The ¹Director-General shall, at such time as may be prescribed or may, at any other time, cause a stocktaking to be made of any excisable goods in a factory.
- (2) Any deficit in the quantity of excisable goods found as a result of a stocktaking, carried out under subsection (1) shall, subject to section 25 (3), be dealt with or attract excise duty, as the case may be, in the prescribed manner.
- (3) Where the Director-General considers that having regard to –
 - (a) the quantity or weight of goods or materials used as input in the manufacture of excisable goods;
 - (b) the manner in which excisable goods are measured or weighed;
 - (c) the number of excise seals, if any, issued to a manufacturer; or
 - (d) any other circumstance,

the excise duty chargeable has not been paid, the Director-General may claim from the manufacturer such amount of excise duty as he may consider to have been unpaid.

- (4) A manufacturer on whom a claim is made under subsection (3) shall pay the excise duty claimed within the date, specified by the Director-General unless he satisfies the Director-General that the excise duty unpaid was due to circumstances or to occurrences which arose through no fault of the manufacturer, or that all excise duty chargeable has been paid.

- ²³⁴⁵ (5) (a) **Where a dispute arises as to the amount of excise duty claimed under this section, the manufacturer may, within 28 days of the date of the claim, object to the claim in a form approved by the Director-**

¹ w.e.f. 01-July-2006, **Act 33 of 2004**, MRA Act 2004, section 27 (5) (h), amended section 22, by deleting the word “Comptroller” wherever it appears and replacing it by the word “Director-General”

² w.e.f. 11-August-2001, **Act 23 of 2001**, Finance Act 2001, section 7 (c), amended section 22 (5), by deleting the words “appeal to the Tribunal in accordance with the Tax Appeal Tribunal Act 1984” and replacing them by the words “lodge written representations with the Secretary, Assessment Review Committee, in accordance with section 8E of the Unified Revenue Act 1983”

³ w.e.f. 01-July-2006, **Act 33 of 2004**, MRA Act 2004, section 27 (5) (b), amended section 22 (5), by deleting the words “Secretary, Assessment Review Committee, in accordance with section 8E of the Unified Revenue Act 1983” and replacing it by the words “the Clerk to the Assessment Review Committee in accordance with section 19 of the Mauritius Revenue Authority Act 2004”

⁴ w.e.f. 03-November-2008, **Revised laws of Mauritius** of 2007, amended section 22, by deleting the word “2004”

⁵ w.e.f. 01-January-2013, **ACT-26/2012**, Finance Act 2012, Section 8 (f)(i), amended the Section 22 by repealing subsection (5) which is

“(5) Where a dispute arises as to the amount of excise duty claimed under this section, the manufacturer may lodge written representations with the Clerk to the Assessment Review Committee, in accordance with section 19 of the Mauritius Revenue Authority Act.”

and replacing it by the new subsection (5)

General and send the form duly filled in to the Director-General by registered post.

- (b) Where a manufacturer makes an objection under paragraph (a), he shall specify in the form the detailed grounds of the objection.
- (c) Where it is proved to the satisfaction of the Director-General that, owing to illness or other reasonable cause, a manufacturer has been prevented from making an objection within the time limit specified in paragraph (a), the Director-General may consider the objection.
- (d) Any objection under this subsection shall be dealt with independently by an objection directorate.
- (e) The burden of proving that the claim of the Director-General is incorrect, or what the claim should be, shall lie on the manufacturer.
- ¹(6) (a) The objection directorate shall consider an objection under subsection (5) and review the claim, and may -
 - (i) disallow or allow it in whole or in part; and
 - (ii) where appropriate, amend the claim to conform with its determination.
- (b) The Director-General shall, within 4 months of the date of receipt of the objection under subsection (1), give notice of the determination to the manufacturer.
- (7) Where a manufacturer is aggrieved by a determination under subsection (6), he may, within 28 days of the date of the determination, lodge written representations with the Clerk to the Assessment Review Committee in accordance with section 19 of the Mauritius Revenue Authority Act.

23 Security

- (1) Every manufacturer shall, for the purposes of ensuring the payment of any excise duty payable on excisable goods manufactured in Mauritius, furnish a security in the form of a bank guarantee to the ²Director-General in such amount as the Director-General may require.
- (2) The Director-General may, for the purposes of securing payment of any excise duty due or for ensuring compliance with this Act, order any person to furnish a security in such manner and in such amount as he thinks fit.

¹ *w.e.f. 01-January-2013, ACT-26/2012*, Finance Act 2012, Section 8 (f)(ii), amended the Section 22 by repealing subsection (5) which is

² *w.e.f. 01-July-2006, Act 33 of 2004*, MRA Act 2004, section 27 (5) (h), amended section 23, by deleting the word “Comptroller” wherever it appears and replacing it by the word “Director-General”

- ¹(3) Where excise duty has not been paid on excisable goods meant for export, the Director-General shall ensure that the goods are exported in such manner as he may direct.
- (4) Any person who fails to comply with the provisions of this section shall commit an offence.

24 Record

- (1) Every person shall, for the purposes of this Act, keep in the course of his business –
- (a) a full and true written record in the English or French language of every transaction he makes;
 - (b) such record and for such purpose as may be required by the ²Director-General.
- (2) Every record required to be kept by a person under subsection (1) and all documents relating to his business shall be kept for a period of ³5 years after the completion of the transaction to which it relates.

PART V – POWERS OF ⁴DIRECTOR-GENERAL

25 General powers of Director-General

- (1) The Director-General may take such steps as he thinks fit to control and regulate the manufacture, use, storage, removal and sale of excisable goods and may, for that purpose, give written directions, generally or otherwise, to a licensee or to a person who is, under this Act or any other enactment, authorised to deal in excisable goods or to use excisable goods in the manufacture of non-excisable goods, and every licensee or other person shall comply with those directions.
- (2) The Director-General may, for the purpose of exercising control over excisable goods –
- (a) place a factory under lock;
 - (b) affix seals or marks on a factory or on any excisable goods therein;¹

¹ w.e.f. 22-December-2012, **ACT-26/2012**, Finance Act 2012, Section 8 (g), amended the Section 23 by repealing subsection (3) which is

“(3) Every person who intends to export excisable goods on which excise duty has not been paid shall furnish a security to the satisfaction of the Director-General for ensuring that the goods are exported in such manner as the Director-General may direct.”

and replacing it by the new subsection (3)

² w.e.f. 01-July-2006, **Act 33 of 2004**, MRA Act 2004, section 27 (5) (h), amended section 24, by deleting the word “Comptroller” wherever it appears and replacing it by the word “Director-General”

³ w.e.f. 30-July-2009, **Act 14 of 2009**, The Finance (Miscellaneous Provisions) Act 2009, section 13 (b), amended section 24 (2), by deleting the words “at least 3 years” and replacing them by the words “5 years”

⁴ w.e.f. 01-July-2006, **Act 33 of 2004**, MRA Act 2004, section 27 (5) (h), amended section 25, by deleting the word “Comptroller” wherever it appears and replacing it by the word “Director-General”

- ²³(c) require, where applicable, a licensee -
- (i) to equip his factory with a flowmeter, an apparatus or equipment to record the flow, or the number of bottles, of excisable goods;
 - (ii) to install a ⁴(CCTV) system in his factory at such places as the Director-General may direct; or
 - (iii) to give to the Director-General online access to the CCTV system;
- (d) require a licensee or an importer to affix or cause to affix excise stamps or banderoles on such excisable goods as may be specified by the Director-General in such form, manner and conditions as may be prescribed.
- (3) (a) Where excisable goods, whilst being under customs control, have been destroyed with the Director-General's written authorisation and under the supervision of an officer, the Director-General may remit the excise duty due on those goods.
- (b) Where the Director-General is satisfied that excisable goods have been accidentally destroyed while they were –
- (i) in a factory;
 - (ii) being transported under Customs control from one factory to another; or
 - (iii) being exported under Customs control,

he may remit the excise duty due on those goods.

26 Power to require information

Every person who may be so required by the ¹Director-General shall, within the time fixed by the Director-General, give orally or in writing as may be required, all

¹ *w.e.f. 07-August-2006, Act 15 of 2006, Finance Act 2006*, section 10 (e) (i), amended section 25 (2), at the end of paragraph (b), by deleting the word “or”

² *w.e.f. 21-April-2005, Act 14 of 2005, Finance Act 2005*, section 11 (a), amended section 25 (2), by repealing paragraph (c) which is

“(c) require, where applicable, a licensee to equip his factory with a flowmeter to record the flow of excisable goods.”

and replacing it by the new paragraphs (c).

³ *w.e.f. 07-August-2006, Act 15 of 2006, Finance Act 2006*, section 10 (e) (ii), amended section 25 (2), by repealing paragraph (c) which is

“(c) require, where applicable, a licensee to equip his factory-

(i) *with a flowmeter to record the flow of excisable goods;*

(ii) *Where excisable goods are bottled, with an apparatus or equipment to record the number of bottles.”*

and replacing it by the new paragraphs (c) and (d)

⁴ *w.e.f. 03-November-2008, Revised laws of Mauritius of 2007*, amended section 25, by deleting the words “Closed Circuit TeleVision (CCTV)” wherever they appears and replacing it by the word “CCTV”.

such information as may be demanded of him by the Director-General for the purpose of enabling the Director-General to collect excise duty.

27 Power of inspection

- ²(1) The ³Director-General may, for the purpose of ascertaining the excise duty payable on any goods, order a manufacturer to produce for –
- (a) examination, at such time and place as he may specify, any records or documents which he considers necessary; and
 - (b) retention for such period as he considers necessary, any records or documents referred to in paragraph (a).
- (2) Sections 127A and 127B of the Customs Act shall apply to a manufacturer as they apply to an importer or exporter.

28. ⁴Power to examine goods, apparatus or equipment

- ⁵(1) The ⁶Director-General may, for the purpose of ascertaining the excise duty payable on any excisable goods, order a manufacturer to produce for examination –
- (a) such goods at such time and place as he may specify;
 - (b) any apparatus, equipment, flowmeter or ⁷CCTV system in a factory;
 - (c) the recordings of the CCTV system in respect of any period not exceeding 3 years immediately preceding the date of the examination.
- (2) The conveying of the goods to the place of examination and the measuring, weighing, counting, unpacking and repacking and opening and closing of the packages, shall be performed by and at the expense and risk of the manufacturer.

¹ w.e.f. 01-July-2006, **Act 33 of 2004**, MRA Act 2004, section 27 (5) (h), amended section 26, by deleting the word “Comptroller” wherever it appears and replacing it by the word “Director-General”

² w.e.f. 22-December-2012, **ACT-26/2012**, Finance Act 2012, Section 8 (h), amended the Section 27 by adding the new subsection (2), the existing provision being numbered (1)

³ w.e.f. 01-July-2006, **Act 33 of 2004**, MRA Act 2004, section 27 (5) (h), amended section 27, by deleting the word “Comptroller” wherever it appears and replacing it by the word “Director-General”

⁴ w.e.f. 07-August-2006, **Act 15 of 2006, Finance Act 2006**, section 10 (f) (i), amended section 28, by deleting the heading which is “Power to examine goods and apparatus” and replacing it by the new heading.

⁵ w.e.f. 07-August-2006, **Act 15 of 2006, Finance Act 2006**, section 10 (f) (ii), amended section 28, by repealing subsection (1) which is

“(1) The Director-General may, for the purpose of ascertaining the excise duty payable on any excisable goods -
(a) order a manufacturer to produce such goods for examination at such time and place as he may specify; and
(b) examine any apparatus in a factory.”

and replacing it by the new subsection (1).

⁶ w.e.f. 01-July-2006, **Act 33 of 2004**, MRA Act 2004, section 27 (5) (h), amended section 28, by deleting the word “Comptroller” wherever it appears and replacing it by the word “Director-General”

⁷ w.e.f. 03-November-2008, **Revised laws of Mauritius** of 2007, amended section 28, by deleting the words “Closed Circuit TeleVision (CCTV)” wherever they appears and replacing it by the word “CCTV”.

29. Right of access to factory or licensed premises

Notwithstanding any other enactment, for the purpose of detecting a suspected offence under this Act, the ¹Director-General shall at any time and without warrant have access to a factory or licensed premises or to other premises where business is carried on by a person who is, under this Act or any other enactment, authorised to deal in or use excisable goods, and he may, for the purpose, use such force as may be necessary to obtain access.

30. Search warrant

Where the ²Director-General reasonably suspects that an offence under this Act has been, is being or is likely to be, committed, he may issue to an officer a warrant in the prescribed form for the search of any premises and the seizure of any goods, apparatus and record or documents.

31. Power to take assistance

Any officer acting under a warrant issued under section 30 may be assisted by any police officer and such other persons as he thinks necessary.

32. Power to stop and search any vehicle

- (1) An officer may, upon reasonable suspicion, stop and search any vehicle for the purpose of ascertaining whether it contains any evidence of the commission of an offence under this Act.
- (2) The driver of any vehicle who fails to stop or fails to permit such search whenever required by any such officer shall commit an offence.

33. Arrest and search

- (1) An officer may, without warrant, arrest any person who is reasonably suspected of having committed, or being about to commit an offence under this Act.
- (2) A person arrested pursuant to subsection (1) may be searched without warrant.
- (3) Every person arrested shall, as soon as practicable and at any rate within 24 hours of his arrest, be referred to the Police.

34. Seizure of goods

- (1) Where an officer reasonably suspects that any excisable goods, apparatus, material, vehicle or article are or are likely to be the subject matter of or have been or are likely to be used in the commission of an offence under this Act, he may seize any of them and, subject to subsection (4) or (5), any

¹ w.e.f. 01-July-2006, **Act 33 of 2004**, MRA Act 2004, section 27 (5) (h), amended section 29, by deleting the word “Comptroller” wherever it appears and replacing it by the word “Director-General”

² w.e.f. 01-July-2006, **Act 33 of 2004**, MRA Act 2004, section 27 (5) (h), amended section 30, by deleting the word “Comptroller” wherever it appears and replacing it by the word “Director-General”

goods or article so seized shall be produced to a ¹Court or, in the case of compounding under section 50, to the ²Director-General.

- (2) Where any goods have been seized under this Act, the Director-General shall, within 21 days of the date of seizure, serve on the person from whom the goods have been seized, a notice of seizure, stating the reasons for the seizure.
- (3) Where a notice of seizure has been served pursuant to subsection (2), the person may within 3 months of the notice enter an action against the seizure before the competent Court and at the same time notify the Director-General thereof.
- (4) Where the person does not enter any action against the seizure and the goods are not the subject matter of any criminal proceedings, the Director-General may cause the goods seized to be sold or otherwise disposed of.
- (5) Where the Director-General reasonably suspects that any excisable goods seized under subsection (1) contain a substance which is, or which renders or is likely to render the excisable goods, injurious to health, he may cause the goods to be destroyed.

35. Security for goods seized

Where any goods have been seized under this Act and an action has been entered in ³Court against the seizure, the Court may order the release of the goods on a security being furnished to the ⁴Director-General, for an amount representing 2 times the value of the goods inclusive of any excise duty payable.

36. Forfeiture

- (1) Where a person is convicted for an offence under this Act, the ⁵Court shall order the forfeiture of any still, molasses, sugar cane juice, wash or residue of wash produced to the Court.
- (2) Subject to subsection (1), the Court may, on the conviction of any person for an offence, order the forfeiture of any excisable goods, apparatus, material; vehicle or other article seized under section 34 and produced to the Court.

¹ *w.e.f. 03-November-2008, Revised laws of Mauritius* of 2007, amended section 34, by deleting the word “*court*” wherever it appears and replacing it by the word “*Court*”.

² *w.e.f. 01-July-2006, Act 33 of 2004*, MRA Act 2004, section 27 (5) (h), amended section 34, by deleting the word “*Comptroller*” wherever it appears and replacing it by the word “*Director-General*”

³ *w.e.f. 03-November-2008, Revised laws of Mauritius* of 2007, amended section 35, by deleting the word “*court*” wherever it appears and replacing it by the word “*Court*”.

⁴ *w.e.f. 01-July-2006, Act 33 of 2004*, MRA Act 2004, section 27 (5) (h), amended section 35, by deleting the word “*Comptroller*” wherever it appears and replacing it by the word “*Director-General*”

⁵ *w.e.f. 03-November-2008, Revised laws of Mauritius* of 2007, amended section 36, by deleting the word “*court*” wherever it appears and replacing it by the word “*Court*”.

37. Disposal of seized goods

- (1) All goods seized under this Act shall be delivered into the custody of the¹Director-General who shall; subject to subsection (2) or to the order of a²Court, as the case may be, cause them to be sold by public auction or by public tender, as he may determine.
- (2) Except where otherwise ordered by a Court, the Minister may direct that in lieu of being sold, any seized goods shall be destroyed or be reserved for public use.

³37A. Powers of police officers

Every police officer may, for the purpose of detecting the commission of an offence, exercise all or any of the powers under sections 20(1), 29, 32, 33, 34 and any power necessary to enable the licensing authority to exercise its powers under section 49.

⁴38 DELEGATION BY COMPTROLLER

Repealed by The MRA Act 33 of 2004

⁵39 POWER OF POLICE OFFICERS

Repealed by The MRA Act 33 of 2004

PART VI – OFFENCES AND PENALTIES

40 Unlawful dealings

- (1) Any person who –
 - (a) manufactures excisable goods without a licence;
 - (b) manufactures excisable goods in a place other than in a factory;

¹ w.e.f. 01-July-2006, **Act 33 of 2004**, MRA Act 2004, section 27 (5) (h), amended section 37, by deleting the word “Comptroller” wherever it appears and replacing it by the word “Director-General”

² w.e.f. 03-November-2008, **Revised laws of Mauritius** of 2007, amended section 37, by deleting the word “court” wherever it appears and replacing it by the word “Court”.

³ w.e.f. 24-December-2010, **Act 10 of 2010, Finance Act 2010**, section 6 (b), amended The Excise Act by inserting, after section 37, the new section 37A

⁴ w.e.f 01-July-2006, **Act 33 of 2004**, MRA Act 2004, section 27 (5) (e), amended the Excise Act, by repealing section 38 which is

“38. *Delegation by Comptroller*

The Comptroller may, subject to such conditions as he thinks fit, delegate to an officer any of his powers and functions under this Act other than his functions under sections 30, 47(d) and 50.”

⁵ w.e.f 01-July-2006, **Act 33 of 2004**, MRA Act 2004, section 27 (5) (e), amended the Excise Act, by repealing section 39 which is

“39. *Powers of police officers*

Every police officer may, for the purpose of detecting the commission of an offence, exercise all or any of the powers under sections 20(1), 29, 32, 33 and 34.”

- (c) manufactures, sells or stores, exposes or offers for sale, excisable goods on which no excise duty or no sufficient excise duty has been paid;
- (d) forges or counterfeits a lock, seal, label or mark, ¹apparatus or equipment, ²CCTV system used, issued or approved by the ³Director-General, or makes use of, or knowingly has in his possession any such forged or counterfeit lock, seal, label or mark, CCTV system;
- (e) forges or counterfeits a licence, a permit or a written authorisation issued by the Director-General under this Act or a document required to be kept under section 24 or makes use of or knowingly has in his possession any such forged or counterfeit licence, permit, authorisation or document;
- (f) without lawful authority imports or has in his possession a lock, seal, label or mark used, issued or approved by the Director-General;
- (g) without lawful authority, has in his possession –
 - (i) a licence, a permit or a written authorisation issued by the Director-General under this Act;
 - (ii) a document required to be kept under section 24;
- (h) without lawful authority breaks, alters, erases or otherwise interferes with a flowmeter, lock, seal, label or mark, ⁴apparatus or equipment, ⁵CCTV system used, issued or approved by the Director-General;
- (i) being a licensee, without lawful authority, alters excisable goods by the addition of any substance or by the extraction of any of their constituents;
- (j) has in his possession excisable goods which contain a substance which is or which renders or is likely to render the excisable goods injurious to health;
- (k) except with the Director-General’s written authorisation, has in his possession spirits of more than 50 per cent of alcohol by volume; or

¹ *w.e.f. 07-August-2006, Act 15 of 2006, Finance Act 2006*, section 10 (g) (i), amended section 40 (1), by inserting immediately after the words “*label or mark*” wherever they appear, the words “*apparatus or equipment, Closed Circuit TeleVision (CCTV) system*”.

² *w.e.f. 03-November-2008, Revised laws of Mauritius of 2007*, amended section 40, by deleting the word “*Closed Circuit TeleVision (CCTV)*” wherever it appears and replacing it by the word “*CCTV*”.

³ *w.e.f. 01-July-2006, Act 33 of 2004, MRA Act 2004*, section 27 (5) (h), amended section 40, by deleting the word “*Comptroller*” wherever it appears and replacing it by the word “*Director-General*”

⁴ *w.e.f. 07-August-2006, Act 15 of 2006, Finance Act 2006*, section 10 (g) (ii), amended section 40 (1), by inserting immediately after the words “*label or mark*” wherever they appear, the words “*apparatus or equipment, Closed Circuit TeleVision (CCTV) system*”.

⁵ *w.e.f. 03-November-2008, Revised laws of Mauritius of 2007*, amended section 40, by deleting the word “*Closed Circuit TeleVision (CCTV)*” wherever it appears and replacing it by the word “*CCTV*”.

- (1) not being a distiller-bottler, has in his possession alcohol, rum, local rum or compounded spirits other than matured rum or matured local rum containing a higher proportion of furfuraldehyde than one tenth of a gramme per hectolitre of absolute alcohol,

shall commit an offence and shall, on conviction, be liable to a fine not exceeding 100,000 rupees and to imprisonment for a term of not less than 18 months and not more than 3 years.

- (2) It shall be no defence for a person charged with an offence under subsection (1) (1) to prove that the presence of furfuraldehyde in compounded spirits is due to the lawful mixing with rum or local rum of any substance containing furfuraldehyde.

41 Unlawful possession of excisable goods and apparatus

- (1) Any person who, without lawful authority –
 - (a) has in his custody, possession or control;
 - (b) keeps, allows or causes to be kept; or
 - (c) acquires possession of, or is in any way concerned in, removing, selling, concealing or dealing with,

any molasses, sugar cane juice, wash, residue of wash, apparatus or excisable goods manufactured, removed, sold, transferred or obtained in contravention of this Act shall commit an offence and shall, on conviction, be liable to a fine not exceeding 100,000 rupees and to imprisonment for a term of not less than 18 months and not more than 3 years.

- (2) In any proceedings for an. offence under subsection (1), the burden of proving that the molasses, sugar cane juice, wash, residue of wash, apparatus or excisable goods have not been in the custody, possession or control of the person charged or manufactured, removed, sold, transferred or obtained by him in contravention of this Act, shall lie on him if, having regard to all relevant circumstances, the custody, possession, control, manufacture, sale, transfer or obtaining raises a presumption which requires some explanation.

42. Misuse of excisable goods

Where excisable goods are delivered or received subject to a condition, or for a specific purpose, or to be used by a particular person, any person who fails to comply with the condition, or uses the goods for another purpose, or sells the goods to a person to whom they were not destined, as the case may be, shall commit an offence.

43. Collusion

- (1) Any officer or police officer who –

- (a) makes any collusive seizure or delivers or makes any agreement to deliver or not to seize any excisable goods or other article liable to seizure under this Act; or
- (b) directly or indirectly accepts any payment or reward, whether pecuniary or otherwise, from any person on account of any act relating to the exercise of his duties under this Act,

shall commit an offence.

- (2) Any person who makes any collusive agreement with an officer or police officer to induce him in any way to do or to neglect or not to perform his duties under this Act or to commit or to connive at an offence, shall commit an offence.

44. Obstruction of officers

- (1) Any person who interferes with an arrest, a search or a seizure made under this Act shall commit an offence.
- (2) Where access to any premises specified in section 29 is not granted within a reasonable time of a request to that effect by an officer or a police officer, every person found on the premises shall for the purposes of subsection (1), be deemed to have obstructed the officer or police officer, as the case may be.

45. Other offences

- (1) Any person who, not being an officer or a police officer acting in the exercise of his duties under this Act, opens or gains access without lawful authority to a factory which is under lock or under seal shall commit an offence.
- (2) Any person who –
 - (a) makes or subscribes or produces or causes to be made, subscribed or produced any declaration, certificate or other instrument required for the purposes of this Act which is incorrect or false in any material particular;
 - (b) refuses or fails to produce to an officer or to a police officer a permit or a written authorisation issued by the ¹Director-General under this Act or a document required to be kept under section 24;
 - (c) fails to pay excise duty or any part thereof;
 - (d) unlawfully obtains a refund of excise duty;

¹ *w.e.f. 01-July-2006, Act 33 of 2004, MRA Act 2004, section 27 (5) (h), amended section 45, by deleting the word “Comptroller” wherever it appears and replacing it by the word “Director-General”*

- (e) misleads an officer or a police officer in any way likely to affect him in the exercise of his duties under this Act;
- (f) fails to comply with a direction or requirement issued or made by the Director-General;¹
- ²(g) removes or damages a notice affixed by the licensing authority under section 49(2)(b) or (c) or who causes the notice to be removed or damaged; or
- (h) otherwise contravenes or fails to comply with any other provision of this Act,

shall commit an offence.

46. Burden of proof

In any action or proceedings arising out of the seizure of any goods under this Act, the burden of proving that the seizure was illegal shall lie on the person making the allegation.

47 Evidence

In any proceedings for an offence –

- (a) the reading on any alcoholometer used by any person shall not be accepted in evidence unless it agrees with that of the standard alcoholometer kept at the ³Director-General's Office;
- (b) any excisable goods found in a factory shall, unless the contrary is proved, be presumed to have been manufactured therein;
- (c) the presence of a still together with any wash or residue of wash on any premises shall, unless the contrary is proved, be evidence of the unlawful distillation of excisable goods; and
- (d) a certificate issued by the Director-General shall, unless the contrary is proved, be evidence of all the facts stated therein without proof of his handwriting.

48. Penalties

- (1) Any person who commits an offence in respect of which no specific penalty is provided shall, on conviction, be liable to a fine not exceeding 50,000 rupees and to imprisonment for a term not exceeding 2 years.

¹ *w.e.f. 24-December-2010, Act 10 of 2010, Finance Act 2010*, section 6 (c) (i), amended section 45 (2) by deleting the word "or" at the end of paragraph (f)

² *w.e.f. 24-December-2010, Act 10 of 2010, Finance Act 2010*, section 6 (c) (ii), amended section 45 (2) by inserting after paragraph (f), the new paragraph (g), the existing paragraph (g) being relettered (h)

³ *w.e.f. 01-July-2006, Act 33 of 2004, MRA Act 2004*, section 27 (5) (h), amended section 47, by deleting the word "Comptroller" wherever it appears and replacing it by the word "Director-General"

- (2) Any person who commits an offence under this Act shall on conviction, be liable to pay, in addition to the penalty imposable for such offence –
 - (a) any excise duty, customs duty and ¹value added tax due on the goods which are the subject-matter of the offence; and
 - (b) the licence fee, payable, if any.

² 49. **Disciplinary action against licensee**

- (1) Without prejudice to the other provisions of this Act, the licensing authority may, at any time, refuse to renew, or may suspend for such period as he may determine, or revoke or cancel from such date as he may determine, any licence where –
 - (a) any information furnished by the applicant for the issue or renewal of the licence was, at the time when the information was furnished, false in a material respect or was subject to a material omission;
 - (b) any substantial shareholder within the meaning of the Companies Act or director or manager of the licensee is convicted of an offence under this Act or of any offence involving fraud or dishonesty, or is in breach of regulations made under this Act;
 - (c) the licensee knowingly or recklessly supplies to the licensing authority material information that is false or misleading;
 - (d) the licensee, an employee of the licensee or any other person acting on behalf of the licensee has failed to comply with any condition of the licence and has not complied with such condition within such period as the licensing authority may allow after delivery of a written notice to the licensee requiring such failure to be remedied within a specified period;
 - (e) the licensing authority has reasonable grounds to suspect that the licensee has transferred, assigned or sublet the licence or is only nominally the true licensee;
 - (f) without the prior written consent of the licensing authority, the licensee sells, alienates or ceases to operate at any of the premises to which his licence relates;

¹ w.e.f. 7-September-1998, **Act 2 of 1998**, VAT Act 1998, section 74 (4) (c), amended section 48 (2) (a), by deleting the words “sales tax” and replacing them by the words “value added tax”

² w.e.f. 24-December-2010, **Act 10 of 2010, Finance Act 2010**, section 6 (d), amended the Excise Act by repealing section 49 which is

“49. Suspension and cancellation of licence

(1) *The ²Court before which a licensee is convicted for an offence may suspend any licence held by him for such period as it thinks fit or cancel the licence.*

(2) *Where a licence is suspended or cancelled under subsection (1), no refund of the licence fee paid shall be made in respect of the unexpired portion of the licence.”*

and replacing it by the new section 49

- (g) the licensee fails to pay his licence fees under this Act;
 - (h) the licensee fails to pay, or furnish security for the payment of, any duty or tax or to fulfill his obligations under any Revenue Law;
 - (i) the licensee, an employee of the licensee or any other person acting on behalf of the licensee has failed to comply with this Act;
 - (j) the licensee, or in the case of a company, any director, manager or officer of that company, is no longer a fit and proper person;
 - (k) the premises to which the licence relates cease, in the opinion of the Commissioner, to be suitable for the purposes for which they were licensed;
 - (l) the licensee is or becomes disqualified from holding a licence;
 - (m) the licensee contravenes any provision of this Act or is in breach of any condition of his licence;
 - (n) the licensee fails to comply with any notice given by the Director-General under any Revenue Law;
 - (o) the business of the licensee has been conducted in such a way as to be a danger to public health, public order or public safety;
 - (p) the licensee has acted in a dishonourable, improper, fraudulent, dishonest or immoral manner, or has engaged in any violent conduct on the premises to which the licence relates; or
 - (q) the licensee is convicted of permitting drunkenness or violent, riotous, disorderly or immoral conduct on premises to which the licence relates.
- (2)
- (a) While a licence is suspended, the holder shall not, to the extent of the suspension and during the period of the suspension, be authorised to permit, undertake, participate or engage in the business specified in the licence.
 - (b) The licensing authority shall, on suspension of a licence, affix a notice of the suspension specifying the duration of the suspension in a conspicuous place of the licensed premises.
 - (c) Where a licence is revoked or cancelled, the licensing authority shall affix a notice of the revocation or cancellation in a conspicuous place of the licensed premises during a period of 14 days as from the date of the revocation or cancellation.
- (3) The licensing authority shall, subject to subsection (4), before the suspension, revocation or cancellation of a licence, by written notice inform the licensee of the reasons for the proposed suspension, revocation or cancellation and request the licensee to submit to the licensing authority,

within 14 days of the notification, written reasons why the licence should not be suspended, revoked or cancelled.

- (4) Where the licensing authority is of opinion that a licence is to be suspended, revoked or cancelled with immediate effect, written notice of the suspension, revocation or cancellation and the reasons therefor shall be given to the licensee forthwith, and the licensee shall be entitled to submit to the licensing authority, within 14 days of the notification, written reasons why the licence should be reinstated.
- (5) The licensing authority may, at any time, reinstate any licence suspended under subsection (1), but shall not do so unless the reason for the suspension has ceased to exist.
- (6) Where the licensing authority suspends, revokes or cancels a licence, no refund of the licence fee shall be made or compensation paid in respect of the period of the suspension or the unexpired period of the licence.
- (7) The holder of a licence which has been revoked or cancelled shall, on receipt of a notification to that effect by the licensing authority, within 7 days, surrender the licence to the licensing authority.
- (8) Any person who fails to comply with subsection (7) shall commit an offence.

¹²³⁴**50. Compounding of offences**

Section 162 of the Customs Act shall apply to excise duty and MID levy.

PART VII – MISCELLANEOUS

51. Cessation of business

- (1) Where the holder of a licence specified in Part I or Part II of the Second Schedule intends to cease carrying on business, he shall give written notice to the Licensing Authority and public notice of his intention in the *Gazette* and in 2 daily newspapers.
- (2) Where a manufacturer ceases to hold a licence he shall –
 - (a) not later than 10 days after the date on which he ceases to hold the licence, submit all entries and pay to the ⁵Director-General the excise duty due on all excisable goods remaining in his factory; or

¹ w.e.f. 30-June-1999, **Act 10 of 1998**, Finance Act 1998, section 2 (b), amended section 50 (1), by deleting the words “Unified Revenue Board” and replacing them by the words “Revenue Authority established under the Unified Revenue Act 1983”

² w.e.f. 01-July-2006, **Act 33 of 2004**, MRA Act 2004, section 27 (5) (f), amended section 50 by deleting subsection 1 which is
“(1) The Comptroller may, with the concurrence of the Unified Revenue Board, compound any offence or act committed by any person against this Act, where such person agrees in writing to pay such amount acceptable to the Comptroller representing -
(a) any excise duty unpaid; and
(b) a penalty not exceeding the maximum pecuniary penalty imposable under this Act for such offence or act.”
and replacing it by the new subsection (1)

³ w.e.f. 01-July-2006, **Act 33 of 2004**, MRA Act 2004, section 27 (5) (h), amended section 50, by deleting the word “Comptroller” wherever it appears and replacing it by the word “Director-General”

⁴ w.e.f. 01-January-2013, **ACT-26/2012**, Finance Act 2012, Section 8 (i), amended the Excise Act by repealing section 50 which is

“50 **Compounding of offences**

(1) (a) The Director-General may compound any offence committed by any person against this Act, where such person agrees in writing to pay such amount acceptable to the Director-General representing –

(i) any excise duty unpaid; and

(ii) a penalty not exceeding the maximum pecuniary penalty imposable under this Act for such offence.

(b) For the purposes of paragraph (a), the Director-General shall chair a committee which shall consist of 3 of the officers of the management team of the Authority.

(2) Every agreement under subsection (1) shall be signed by the Director-General and the person and witnessed by an officer.

(3) Every agreement under this section shall be final and conclusive and a copy shall be delivered to the person.

(4) On compounding an offence under subsection (1), the Director-General may order the forfeiture of any excisable goods, apparatus, material, vehicle or other article seized under section 34 and produced to him.

(5) Where the Director-General compounds an offence under subsection (1) and the fine imposed by him is paid, no further proceedings shall be taken in respect of the offence so compounded against the person on whom the fine is imposed.

(6) Where the whole or part of any fine imposed by the Director-General is not paid, the Director-General shall send a copy of his order to the District Court of Port Louis and that Court shall proceed to enforce the payment of the amount due in the same manner as if it had imposed the fine.”

and replacing it by the new section 50

⁵ w.e.f. 01-July-2006, **Act 33 of 2004**, MRA Act 2004, section 27 (5) (h), amended section 51, by deleting the word “Comptroller” wherever it appears and replacing it by the word “Director-General”

- (b) with the approval of the Director-General, transfer the excisable goods to another factory.
- (3) For the purposes of subsection 2 (a), the excise duty shall be due on excisable goods at such stage of their manufacture as may be prescribed.
- (4) Where a manufacturer ceases to hold a licence, no excisable goods labelled by him shall, except with the Director-General's written authorisation, be sold, or stored, exposed or offered for sale after a period of 6 months from the date on which he ceases to hold the licence.

52. Refund of excise duty

- (1) Any person may make an application to the ¹Director-General in a form approved by him within 3 years from the date on which the excise duty was paid for a refund of any excise duty paid in excess.
- (2) Subject to subsection (3), where the Director-General is satisfied that the applicant is entitled to a refund, he shall order the refund of excise duty to be made.
- (3) No refund of excise duty which is less than 100 rupees shall be made.
- (4) Where a claim for refund of excise duty is made and the Director-General is not satisfied that the claimant is entitled to a refund, he shall give written notice to the claimant of his decision.
- ²³⁴(5) (a) **Where a claimant is dissatisfied with the decision of the Director-General under subsection (4), he may, within 28 days of the date of the decision, object to the decision in a form approved by the Director-General and send the form duly filled in to the Director-General by registered post.**
- (b) **Where a claimant makes an objection under paragraph (a), he shall specify in the form the detailed grounds of the objection.**

¹ w.e.f. 01-July-2006, **Act 33 of 2004**, MRA Act 2004, section 27 (5) (h), amended section 52, by deleting the word "Comptroller" wherever it appears and replacing it by the word "Director-General"

² w.e.f. 01-July-2006, **Act 33 of 2004**, MRA Act 2004, section 27 (5) (b), amended section 52 (5), by deleting the words "Secretary, Assessment Review Committee, in accordance with section 8E of the Unified Revenue Act 1983" and replacing it by the words "the Clerk to the Assessment Review Committee in accordance with section 19 of the Mauritius Revenue Authority Act 2004"

³ w.e.f. 11-August-2001, **Act 23 of 2001**, Finance Act 2001, section 7 (d), amended section 52 (1), by deleting the words "appeal to the Tribunal in accordance with the Tax Appeal Tribunal Act 1984" and replacing them by the words "lodge written representations with the Secretary, Assessment Review Committee, in accordance with section 8E of the Unified Revenue Act 1983"

⁴ w.e.f. 01-January-2013, **ACT-26/2012**, Finance Act 2012, Section 8 (j)(i), amended the Section 52 by repealing subsection (5) which is

"(5) Where the claimant is dissatisfied with the decision of the Director-General under subsection (4), he may lodge written representations with the Clerk to the Assessment Review Committee, in accordance with section 19 of the Mauritius Revenue Authority Act."

And replacing it by the new subsection (5)

- (c) Where it is proved to the satisfaction of the Director-General that, owing to illness or other reasonable cause, a claimant has been prevented from making an objection within the time limit specified in paragraph (a), the Director-General may consider the objection.
- (d) Any objection under this subsection shall be dealt with independently by an objection directorate.
- (e) The burden of proving that the decision of the Director-General is incorrect, or what the decision should be, shall lie on the claimant.
- ¹(6) (a) The objection directorate shall consider an objection under subsection (5) and review the decision, and may -
 - (i) disallow or allow it in whole or in part; and
 - (ii) where appropriate, amend the decision to conform with its determination.
- (b) The Director-General shall, within 4 months of the date of receipt of the objection under subsection (1), give notice of the determination to the claimant.
- (7) Where a claimant is aggrieved by a determination under subsection (6), he may, within 28 days of the date of the determination, lodge written representations with the Clerk to the Assessment Review Committee in accordance with section 19 of the Mauritius Revenue Authority Act.

53. Erroneous refund, remission, exemption or reduction

- (1) Where any person has benefited through error from a remission, exemption, refund or reduction of excise duty, he shall be liable to pay the amount of excise duty which has been erroneously remitted, exempted, refunded or reduced on a demand being made by the ²Director-General within 3 years from the date of the excise duty having been erroneously remitted, exempted, refunded or reduced.
- (2) The Director-General may, by written notice, order the person under subsection (1) to pay, within 30 days of the notice, the excise duty which has been erroneously remitted, exempted, refunded or reduced.

¹ *w.e.f. 01-January-2013, ACT-26/2012, Finance Act 2012, Section 8 (j)(ii), amended the Section 52 adding the new subsections (6) and (7)*

² *w.e.f. 01-July-2006, Act 33 of 2004, MRA Act 2004, section 27 (5) (h), amended section 53, by deleting the word "Comptroller" wherever it appears and replacing it by the word "Director-General"*

54. ¹Powers of minister

(Repealed by Finance Act 15 of 2006 w.e.f 10 JANUARY 2007)

55. Jurisdiction of magistrates

(1) Notwithstanding –

(a) section 114 (2) of the Courts Act; and

(b) section 72 (5) of the District and Intermediate Courts (Criminal Jurisdiction) Act,

a Magistrate shall have jurisdiction to try an offence under this Act or, any regulations made under this Act and may impose any penalty provided by this Act.

²(2) The prosecution for an offence under any of the sections of ³this Act specified in the Fourth Schedule to the Mauritius Revenue Authority Act 2004 shall take place, at the discretion of the Director of Public Prosecutions, before a Judge sitting without a jury, the Intermediate Court or a District Court.

56. Application of act

(1) Subject to subsection (2), this Act shall apply to the Island of Mauritius.

(2) The Minister may by regulations extend any provision of this Act with such modifications, qualifications, adaptations and exceptions as he may determine, to any island, other than the Island of Mauritius, comprised in the State of Mauritius.

(3) This Act shall be in addition to, and not in derogation from –

(a) ⁴

(b) the Local Government Act in so far as it relates to licences.

¹ w.e.f. 10-Jan-2007, **Act 15 of 2006, Finance Act 2006**, section 10 (h), amended the excise act by repealing section 54 which is

“54. Powers of Minister

The Minister may -

(a) (i) order the remission or the refund of the whole or part of any excise duty payable under this Act;

(ii) authorise a person to distil at his factory, alcohol by traditional method and manufacture rum from the product of his distillation on payment of such fee as he may determine,

on such conditions as he thinks fit;

(b) by regulations, fix the maximum price at which any excisable goods may be sold.”

² w.e.f. 01-July-2006, **Act 33 of 2004, MRA Act 2004**, section 27 (5) (g), amended section 55 by adding the new subsection (2), the existing provision being numbered (1) accordingly

³ w.e.f. 01-July-2006, **Act 15 of 2006, Finance Act 2006**, section 10 (i), amended section 55 (2), by deleting the words “the enactment” and replacing them by the words “this Act”

⁴ w.e.f. 03-November-2008, **Revised laws of Mauritius** of 2007, amended section 56 (3), by deleting the words “the Licenses Act 1992, and”.

57. Regulations

- (1) The Minister may –
 - (a) make such regulations as he thinks fit for the purposes of this Act;
 - (b) by regulations, amend the Schedules.
- (2) Any regulations made under this section may provide for the levying of fees and charges.
- ¹(3) Regulations made under subsection (1) may provide that any person who contravenes them shall commit an offence and shall, on conviction, be liable to a fine not exceeding 50,000 rupees and to imprisonment for a term not exceeding 2 years and that excisable goods which are the subject matter of the contravention shall be liable to forfeiture.

^{2 3}57A. Transitional provisions

- (1) Subject to subsections (2) and (3), an existing licensee shall, on renewal of his existing licence on or after 1 January 2011, obtain a licence under Part II of the Second Schedule corresponding to his existing licence, as specified in the Third Schedule.
- (2) A person who, on 31 December 2010, holds the licence of “Wholesale dealer in liquor and alcoholic products (Co-operative Store)” specified in Part II of the repealed Second Schedule, shall, on renewal of his licence on or after 1 January 2011, obtain the licence of “Dealer in liquor and alcoholic products (Wholesale)” specified in Part I of the Second Schedule.
- (3) A person who, on 31 December 2010, holds the licence of “Shipchandler (liquor and alcoholic products)” specified in Part II of the repealed Second Schedule, shall, on renewal of his licence on or after 1 January 2011, obtain the licence of “Shipchandler – Liquor and alcoholic products” specified in Part I of the Second Schedule.
- (4) In this section –

“existing licence” means a licence under **Part II of the repealed Second Schedule**;

“existing licensee” means a person who holds an existing licence on 31 December 2010;

¹ *w.e.f. 07-August-2006, Act 15 of 2006, Finance Act 2006*, section 10 (j), amended section 57, by adding immediately after subsection (2), the subsection (3)

² *w.e.f. 07-August-2006, Act 15 of 2006, Finance Act 2006*, section 10 (k), amended the excise act, by adding immediately after section 57, the new section 57A

³ *w.e.f. 24-December-2010, Act 10 of 2010, Finance Act 2010*, section 6 (e), amended the Excise Act by repealing section 57A which is

“57A. TRANSITIONAL PROVISIONS

Any order for remission or refund of excise duty under section 54 shall lapse on 1 October 2006.”

and replacing it by the new section 57A.

“repealed Second Schedule” means the Second Schedule before the commencement of section 5(g) of the Finance (Miscellaneous Provisions) Act 2010.

58. ¹.

59. -

¹ *w.e.f. 15-December2001*, **Revised laws of Mauritius** 2000, amended section 58 and 59 as per revised laws

¹**FIRST SCHEDULE**
²*(sections 2, 3 and 3A)*

For the purposes of this Schedule -

- (1) Any goods specified in column 2 shall mean the goods which fall under the corresponding heading number and H.S. code specified in column 1.
- (2) The heading numbers and the H.S. codes specified in column 1 refer to the heading numbers and, where applicable, to the H.S. codes of Part I of the First Schedule to the Customs Tariff Act.
- (3) The value at importation referred to in column 4 of Part I shall mean the value of the goods as determined in accordance with the Customs Act 1988.
- (4) “Absolute alcohol” means 100 per cent alcohol by volume.
- (5) (a) Where it is specified in Part I that the taxable base is "ad valorem", the taxable base shall be the price at which the goods are sold or offered for sale by a manufacturer at the time the entry for the removal of the goods is approved under section 4(2) of the Act exclusive of -
 - (i) the excise duty payable on those goods; and
 - (ii) any customs duty and excise duty paid or payable on the raw materials used as input in their manufacture.
- (b) For the purposes of determining the price referred to in paragraph (a), it shall be assumed -
 - (i) that the transaction is at arm's length;
 - (ii) that the price is the sole consideration for the sale of the goods; and
 - (iii) that no discount, rebate or allowance is granted on the goods.
- (c) Where excisable goods are imported in bulk for bottling purposes, excise duty shall be payable after bottling at the time they are removed from the factory for home consumption at the rate applicable to the goods imported in bulk.
- ³(6) Where it is specified in column 6 of Part I ⁴or II, Column 3 of Part III or Column 6 of Part IV that the date payable is "As specified in paragraph (6)", the date payable shall be the date of validation of the declaration.

¹ w.e.f. 10-June-2006, **Act 15 of 2006, Finance Act 2006**, section 10 (1), amended section the excise act by repealing Part I, Part II and Part III of the First Schedule and replacing them by the First Schedule set out in the Third Schedule FA 15 of 2006

² w.e.f. 07-June-2008, **Act 18 of 2008**, Finance (Miscellaneous Provisions) Act 2008, section 9 (d) (i), amended the excise act, in the First Schedule by deleting the words “sections 2 and 3” and replacing them by the words “sections 2, 3 and 3A”

³ w.e.f. 01-July-2008, **GN 107 of 2008**, regulation 3 (a), amended the excise act, in the First Schedule by repealing paragraph (6), which is

“(6) Where it is specified in column 6 of Part I that the date payable is "As specified in paragraph (6)", the date payable shall be -

(a) in respect of removals for each of the months July to May, not later than 7 days after the end of the month; and” and replacing them by the new paragraph (6)

⁴ w.e.f. 22-December-2012, **ACT-26/2012**, Finance Act 2012, Section 8 (k)(i)(A), amended the First Schedule in Part I, in paragraph (6), by inserting, after the words “Part I”, the words “or II, Column 3 of Part III or Column 6 of Part IV”

²²²**PART II – MID LEVY**

Column 1		Column 2	Column 3	Column 4	Column 5	Column 6
Heading No.	H.S. Code	Excisable goods	Statistical Unit	Taxable base	Rate of MID Levy	Date payable
²²³ 2701		Coal; briquettes, ovoids and similar solid fuels manufactured from coal				
		-Coal, whether or not pulverised, but not agglomerated				
	2701.11	--Anthracite	kg	Specific duty per kg	30 cents per kg	(a) At the time the entry for the goods is validated in accordance with the Customs Act in case of import (b) As specified in paragraph (6) in case of local manufacture

²²² w.e.f. 07 June-2008, ACT 18/08, The Finance (Miscellaneous Provisions) Act 2008, section 9 (d) (iii), amended the First Schedule, by inserting after Part 1A, "Part II-MID Levy"

²²³ w.e.f. 04 January-2011, ACT 10/10, The Finance (Miscellaneous Provisions) Act 2010, section 6 (f) (ii), amended the First Schedule, in Part II (from 15 cents per Kg to 30 cents per Kg)

Column 1		Column 2	Column 3	Column 4	Column 5	Column 6
Heading No.	H.S. Code	Excisable goods	Statistical Unit	Taxable base	Rate of MID Levy	Date payable
	2701.12	--Bituminous coal	kg	Specific duty per kg	30 cents per kg	(a) At the time the entry for the goods is validated in accordance with the Customs Act in case of import (b) As specified in paragraph (6) in case of local manufacture
	2701.19	--Other coal	kg	Specific duty per kg	30 cents per kg	(a) At the time the entry for the goods is validated in accordance with the Customs Act in case of import (b) As specified in paragraph (6) in case of local manufacture
2710		Petroleum oils and oils obtained from bituminous minerals, other than crude; preparations not elsewhere specified or included, containing by weight 70% or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations; waste oils.				
		-- Other:				

Column 1		Column 2	Column 3	Column 4	Column 5	Column 6
Heading No.	H.S. Code	Excisable goods	Statistical Unit	Taxable base	Rate of MID Levy	Date payable
		--- Motor spirits, including aviation spirit:				
	2710.1911	---- Aviation spirit	L	Specific duty per litre	30 cents per litre	(a) At the time the entry for the goods is validated in accordance with the Customs Act in case of import (b) As specified in paragraph (6) in case of local manufacture
	2710.1919	---- Other (Mogas)	L	"	30 cents per litre	"
	2710.1920	--- Spirit type jet fuel	L	"	30 cents per litre	"
		--- Kerosene, including kerosene type jet fuel:				
	2710.1931	---- Jet fuel	L	"	30 cents per litre	"
	2710.1939	---- Other	L	"	30 cents per litre	"
		--- Other medium oils and preparations:				
	2710.195	--- Gas oils	L	Specific duty per litre	30 cents per litre	(a) At the time the entry for the goods is validated in accordance with the Customs Act in case of import (b) As specified in paragraph (6) in case of local manufacture

Column 1		Column 2	Column 3	Column 4	Column 5	Column 6
Heading No.	H.S. Code	Excisable goods	Statistical Unit	Taxable base	Rate of MID Levy	Date payable
	2710.196	--- Fuel oils	L	"	30 cents per litre	"
27.11		Petroleum gases and other gaseous hydrocarbons.				
		- Liquefied:				
	2711.13	-- Butanes	kg	Specific duty per kg	30 cents per kg	"

¹ **PART III - CO₂ LEVY OR CO₂ REBATE**

Sub-Part A – Motor Cars

Column 1 Heading No.	Column 2 Excisable goods	Column 3 Date payable
87.03	<p>Motor cars and other motor vehicles principally designed for the transport of persons (other than those of heading No. 87.02), including station wagons and racing cars.</p> <p>- Other vehicles, with spark-ignition internal combustion reciprocating piston engine, excluding vehicles specially designed for travelling on snow, golf cars and similar vehicles, ambulances and hearses:</p> <p>-- Of a cylinder capacity</p>	<p>(a) At the time the entry for the goods is validated in accordance with the Customs Act in case of import</p> <p>(b) As specified in paragraph (6) in case of local manufacture</p>

¹ w.e.f. 13-July-2011, Act 19 of 2011, Excise (Amendment) Act 2011, section 6 (b), amended the First Schedule to the principal Act, by repealing Part III which is: “

PART III			
<u>Item No</u>	<u>Bodies, organisations or persons</u>	<u>Description of goods</u>	<u>Rate of MID Levy *</u>
<u>1</u>	<u>Airlines</u>	<u>(a) Aviation spirit falling under H.S. Code 2710.1911</u>	<u>0 cent per litre</u>
		<u>(b) Spirit type jet fuel falling under H.S. Code 2710.192</u>	<u>0 cent per litre</u>
		<u>(c) Jet fuel falling under H.S. Code 2710.1931</u>	<u>0 cent per litre</u>
		<u>(Added by GN10-2009 w.e.f 01.01.09 to 31.12.2010)</u>	

* This rate shall be applicable from 1 January 2009 to 31 December 2010”

And replacing it by the new “Part III – CO₂ LEVY OR CO₂ REBATE”

	not exceeding 1,000 cc:	
	--- New:	
8703.2111	---- Ambulances and hearses	"
8703.2113	---- Of a cylinder capacity not exceeding 550 cc	"
8703.2114	---- Of a cylinder capacity not exceeding 550 cc in completely knock down condition	(a) At the time the entry for the goods is validated in accordance with the Customs Act in case of import (b) As specified in paragraph (6) in case of local manufacture "
8703.2115	---- Motor cars and motor vehicles principally designed for the transport of persons which are propelled by a system combining an internal combustion engine and an electric motor and are equipped with a regenerative braking system	
8703.2119	---- Other	"
	--- Used:	
8703.2191	---- Ambulances and hearses	"
8703.2193	---- Of a cylinder capacity not exceeding 550 cc	"
8703.2194	---- Motor cars and motor vehicles principally designed for the transport of persons which are propelled by a system combining an internal combustion engine and an electric motor and are equipped with a regenerative braking system	"
8703.2199	---- Other	"

	-- Of a cylinder capacity exceeding 1,000 cc but not exceeding 1,500 cc: --- New:	
8703.2211	---- Ambulances and hearses	(a) At the time the entry for the goods is validated in accordance with the Customs Act in case of import (b) As specified in paragraph (6) in case of local manufacture
8703.2212	---- Of a cylinder capacity not exceeding 1,250 cc	"
8703.2213	---- Motor cars and motor vehicles principally designed for the transport of persons which are propelled by a system combining an internal combustion engine and an electric motor and are equipped with a regenerative braking system	"
8703.2219	---- Other	"
	--- Used:	
8703.2291	---- Ambulances and hearses	
8703.2292	---- Of a cylinder capacity not exceeding 1,250 cc	"
8703.2293	---- Motor cars and motor vehicles principally designed for the transport of persons which are propelled by a system combining an internal	(a) At the time the entry for the goods is validated in accordance with the

	combustion engine and an electric motor and are equipped with a regenerative braking system	Customs Act in case of import (b) As specified in paragraph (6) in case of local manufacture
8703.2299	---- Other -- Of a cylinder capacity exceeding 1,500 cc but not exceeding 3,000 cc: --- New:	"
8703.2311	---- Ambulances and hearses	"
8703.2312	---- Of a cylinder capacity not exceeding 1,600 cc	"
8703.2313	---- Of a cylinder capacity exceeding 1,600 cc but not exceeding 2,000 cc	"
8703.2314	---- Motor cars and motor vehicles principally designed for the transport of persons which are propelled by a system combining an internal combustion engine and an electric motor and are equipped with a regenerative braking system, of a cylinder capacity not exceeding 1,600 cc	"
8703.2315	---- Motor cars and motor vehicles principally designed for the transport of persons which are propelled by a system combining an internal combustion engine and an electric motor and are equipped with a regenerative braking system, of a cylinder capacity exceeding 1,600 cc but not exceeding 2,000 cc	(a) At the time the entry for the goods is validated in accordance with the Customs Act in case of import (b) As specified in paragraph (6) in case of

		local manufacture "
8703.2316	---- Motor cars and motor vehicles principally designed for the transport of persons which are propelled by a system combining an internal combustion engine and an electric motor and are equipped with a regenerative braking system, of a cylinder capacity exceeding 2,000 cc	"
8703.2319	---- Other --- Used:	"
8703.2391	---- Ambulances and hearses	"
8703.2392	---- Of a cylinder capacity not exceeding 1,600 cc	"
8703.2393	---- Of a cylinder capacity exceeding 1,600 cc but not exceeding 2,000 cc	"
8703.2394	---- Motor cars and motor vehicles principally designed for the transport of persons which are propelled by a system combining an internal combustion engine and an electric motor and are equipped with a regenerative braking system, of a cylinder capacity not exceeding 1,600 cc.	(a) At the time the entry for the goods is validated in accordance with the Customs Act in case of import (b) As specified in paragraph (6) in case of local manufacture
8703.2395	---- Motor cars and motor vehicles principally designed for the transport of persons which are propelled by a system combining an internal combustion engine and an electric motor and are equipped with a regenerative braking system, of a cylinder	"

	capacity exceeding 1,600 cc but not exceeding 2,000 cc	
8703.2396	---- Motor cars and motor vehicles principally designed for the transport of persons which are propelled by a system combining an internal combustion engine and an electric motor and are equipped with a regenerative braking system, of a cylinder capacity exceeding 2,000 cc	"
8703.2399	---- Other -- Of a cylinder capacity exceeding 3,000 cc:	"
8703.2411	--- New: ---- Ambulances and hearses	(a) At the time the entry for the goods is validated in accordance with the Customs Act in case of import (b) As specified in paragraph (6) in case of local manufacture
8703.2412	---- Motor cars and motor vehicles principally designed for the transport of persons which are propelled by a system combining an internal combustion engine and an electric motor and are equipped with a regenerative braking system	"
8703.2419	---- Other --- Used:	"
8703.2491	---- Ambulances and hearses	"
8703.2492	---- Motor cars and motor vehicles principally	"

	designed for the transport of persons which are propelled by a system combining an internal combustion engine and an electric motor and are equipped with a regenerative braking system	
8703.2499	---- Other	"
	- Other vehicles, with compression-ignition internal combustion piston engine (diesel or semi-diesel), excluding vehicles specially designed for travelling on snow, golf cars and similar vehicles, ambulances and hearses:	(a) At the time the entry for the goods is validated in accordance with the Customs Act in case of import
	-- Of a cylinder capacity not exceeding 1,500 cc:	(b) As specified in paragraph (6) in case of local manufacture
	--- New:	
8703.3111	---- Ambulances and hearses	"
8703.3112	---- Of a cylinder capacity not exceeding 550 cc	"
8703.3113	---- Of a cylinder capacity not exceeding 550 cc in completely knock down condition	"
8703.3114	---- Of a cylinder capacity exceeding 550 cc but not exceeding 1250 cc	"
8703.3115	---- Motor cars and motor vehicles principally designed for the transport of persons which are propelled by a system	(a) At the time the entry for the goods is validated in accordance

	combining an internal combustion engine and an electric motor and are equipped with a regenerative braking system	with the Customs Act in case of import (b) As specified in paragraph (6) in case of local manufacture
8703.3119	---- Other	"
	--- Used:	
8703.3191	---- Ambulances and hearses	
8703.3192	---- Of a cylinder capacity not exceeding 550 cc	"
8703.3193	---- Of a cylinder capacity exceeding 550 cc but not exceeding 1250 cc	"
8703.3194	---- Motor cars and motor vehicles principally designed for the transport of persons which are propelled by a system combining an internal combustion engine and an electric motor and are equipped with a regenerative braking system	"
8703.3199	---- Other	"
	-- Of a cylinder capacity exceeding 1,500 cc but not exceeding 2,500 cc:	
	--- New:	
8703.3211	---- Ambulances and hearses	(a) At the time the entry for the goods is validated in accordance with the Customs Act in case of import (b) As specified in

		paragraph (6) in case of local manufacture
8703.3212	---- Of a cylinder capacity not exceeding 1,600 cc	"
8703.3213	---- Of a cylinder capacity exceeding 1,600 cc but not exceeding 2,000 cc	"
8703.3214	---- Motor cars and motor vehicles principally designed for the transport of persons which are propelled by a system combining an internal combustion engine and an electric motor and are equipped with a regenerative braking system, of a cylinder capacity not exceeding 1,600 cc	"
8703.3215	---- Motor cars and motor vehicles principally designed for the transport of persons which are propelled by a system combining an internal combustion engine and an electric motor and are equipped with a regenerative braking system, of a cylinder capacity exceeding 1,600 cc but not exceeding 2,000 cc	
8703.3216	---- Motor cars and motor vehicles principally designed for the transport of persons which are propelled by a system combining an internal combustion engine and an electric motor and are equipped with a regenerative braking system, of a cylinder capacity exceeding 2,000 cc	"
8703.3219	---- Other	"
	--- Used:	

8703.3291	---- Ambulances and hearses	
8703.3292	---- Of a cylinder capacity not exceeding 1,600 cc	"
8703.3293	---- Of a cylinder capacity exceeding 1,600 cc but not exceeding 2,000 cc	"
8703.3294	---- Motor cars and motor vehicles principally designed for the transport of persons which are propelled by a system combining an internal combustion engine and an electric motor and are equipped with a regenerative braking system, of a cylinder capacity not exceeding 1,600 cc	(a) At the time the entry for the goods is validated in accordance with the Customs Act in case of import (b) As specified in paragraph (6) in case of local manufacture
8703.3295	---- Motor cars and motor vehicles principally designed for the transport of persons which are propelled by a system combining an internal combustion engine and an electric motor and are equipped with a regenerative braking system, of a cylinder capacity exceeding 1,600 cc but not exceeding 2,000 cc	"
8703.3296	---- Motor cars and motor vehicles principally designed for the transport of persons which are propelled by a system combining an internal combustion engine and an electric motor and are equipped with a regenerative braking system, of a cylinder capacity exceeding 2,000 cc	"
8703.3299	---- Other	"
	-- Of a cylinder capacity	

	exceeding 2,500 cc:	
	--- New:	
8703.3311	---- Ambulances and hearses	(a) At the time the entry for the goods is validated in accordance with the Customs Act in case of import (b) As specified in paragraph (6) in case of local manufacture
8703.3312	---- Motor cars and motor vehicles principally designed for the transport of persons which are propelled by a system combining an internal combustion engine and an electric motor and are equipped with a regenerative braking system	"
8703.3319	---- Other	"
	--- Used:	
8703.3391	---- Ambulances and hearses	"
8703.3392	---- Motor cars and motor vehicles principally designed for the transport of persons which are propelled by a system combining an internal combustion engine and an electric motor and are equipped with a regenerative braking system	"
8703.3399	---- Other	"
	--- Other:	
8703.9091	---- New, of a cylinder capacity not exceeding 1,600 cc	(a) At the time the entry for the goods is validated in accordance

		with the Customs Act in case of import
		(b) As specified in paragraph (6) in case of local manufacture
8703.9092	---- New, of a cylinder capacity exceeding 1,600 cc but not exceeding 2,000 cc	"
8703.9093	---- New, of a cylinder capacity exceeding 2,000 cc	"
8703.9094	---- Used, of a cylinder capacity not exceeding 1,600 cc	"
8703.9095	---- Used, of a cylinder capacity exceeding 1,600 cc but not exceeding 2,000 cc	"
8703.9096	---- Used, of a cylinder capacity exceeding 2,000 cc	"

Sub-Part B – Formula

$$A = R \times (C - T)$$

where A – is the amount of the CO₂ levy or CO₂ rebate;

R – is the appropriate rate of the CO₂ levy, or the appropriate CO₂ rebate per gramme per kilometre (km);

C – is the CO₂ gramme per km of the motor car, rounded to the nearest whole number;

T – is the CO₂ threshold of 158 gramme per km.

Sub-Part C – Appropriate Rate of CO₂ Levy

Value of C	Value of R
CO ₂ gramme per km	Rate
159 to 190	Rs 2,000 per gramme per km
191 to 225	Rs 3,000 per gramme per km
226 to 290	Rs 4,000 per gramme per km
Over 290	Rs 5,000 per gramme per km

Sub-Part D – Appropriate Rate of CO₂ Rebate

Value of C	Value of R
CO ₂ gramme per km	Rate
Up to 90	Rs 3,000 per gramme per km
91 to 158	Rs 1,000 per gramme per km

SECOND SCHEDULE
(sections 2, 9, 10, 11, 12, 13, 14 and 51)
PART I

Column 1	Column 2	Column 3
Licence	Licence fee Yearly Rs	Business authorised
Bottler of liquor	3,000	To bottle liquor imported or purchased in bulk.
Bottler of water	500	To bottle and sell water.
Brewer	20,000	To manufacture and sell beer, shandy, cider, perry and other alcoholic beverages.
Dealer in liquor and alcoholic products (Wholesale)	6,000	To sell by wholesale to a retailer of liquor and alcoholic products.
Distiller-bottler	120,000	<p>(1) To distill at his factory alcohol and liquor.</p> <p>(2) To manufacture from the products of his distillation for sale, alcoholic products, matured rum, matured liquor, matured alcohol, alcoholic beverages, spirit vinegar and denatured alcohol.</p> <p>(3) To manufacture liquor or bottle liquor imported or purchased in bulk.</p> <p>(4) To sell at his factory -</p> <p style="padding-left: 40px;">(a) to a distiller-bottler, alcohol and liquor, whether matured or not, in containers of not less than 200 litres;</p> <p style="padding-left: 40px;">(b) to a manufacturer of alcoholic products, alcohol, whether matured or not, in containers of not less than 200 litres; and</p> <p style="padding-left: 40px;">(c) alcohol for use in the manufacture of other products.</p>

Column 1	Column 2	Column 3
Manufacturer of alcoholic products ¹ and liquor	120,000	(1) To manufacture and sell alcoholic products. ² (2) To manufacture and sell liquor. ³ (3) To bottle and sell liquor imported or purchased in bulk.
Manufacturer of carrier bags	500	To manufacture and sell carrier bags with handle and with or without gussets including vest type carrier bags.
Manufacturer of cigarettes and other tobacco products	10,000	To manufacture and sell cigarettes and other tobacco products.
Manufacturer of island wine, made-wine, admixed wine, fruit wine, fortified island wine, fortified fruit wine and vinegar	12,000	To manufacture and sell island wine, made-wine, admixed wine, fruit wine, fortified island wine, fortified fruit wine and vinegar.
Manufacturer of essential oils and essences	500	To manufacture and sell essential oils and essences.
Manufacturer of island recipe rum	12,000	To manufacture and sell island recipe rum.
Manufacturer of medicinal	500	To manufacture and sell medicinal tinctures and drugs to pharmacists only.

¹ w.e.f. 22-December-2012, **ACT-26/2012**, Finance Act 2012, Section 8 (1)(i), amended Second Schedule, in Part I, in respect of the licence “Manufacturer of alcoholic products” in Column 1, by adding, after the word “products”, the words “and liquor”;

² w.e.f. 22-December-2012, **ACT-26/2012**, Finance Act 2012, Section 8 (1)(ii)(A), amended Second Schedule, in Part I, in respect of the licence “Manufacturer of alcoholic products” in Column 3 by deleting paragraph (2) which is

“(2) To manufacture liquor or bottle liquor imported or purchased in bulk “
and replacing it by the new paragraph (2)

³ w.e.f. 22-December-2012, **ACT-26/2012**, Finance Act 2012, Section 8 (1)(ii)(A), amended Second Schedule, in Part I, in respect of the licence “Manufacturer of alcoholic products” in Column 3 by adding the new paragraph (3).

Column 1	Column 2	Column 3
tinctures and drugs		
Manufacturer of motor cycles	5,000	To manufacture and sell motor cycles.
Manufacturer of motor vehicles	10,000	To manufacture and sell motor vehicles.
Manufacturer of perfumed spirits and cosmetics	1,500	To manufacture and sell perfumed spirits and cosmetics.
Manufacturer of wine, fortified wine and vinegar	12,000	To manufacture and sell wine, fortified wine and vinegar.
Manufacturer of soft drinks	1,500	To manufacture and sell soft drinks.
Manufacturer of spirit cooler	20,000	To manufacture and sell spirit cooler.
Shiphandler - Liquor and alcoholic products	2,000	To sell liquor, rum, local rum and compounded spirits for consumption on ships only.

PART II

Column 1	Column 2	Column 3
Licence	Licence fee Yearly Rs	Business authorised
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	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	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	4,000	To sell by retail liquor and alcoholic products for consumption on the premises.
Retailer of liquor - Private Club	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	4,000	To sell by retail liquor for consumption on the premises.
Retailer of liquor and alcoholic products - Casino or Gaming House	6,000	To sell by retail liquor and alcoholic products for consumption on the premises.

PART III

Column 1	Column 2	Column 3
Licence	Licence fee Yearly Rs	Business authorised
Retailer of liquor and alcoholic products (Occasional)	1,000	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.
Retailer of liquor and alcoholic products (Restaurant) (Extension)	1,000	To sell by retail liquor and alcoholic products outside the prescribed hours for consumption on the premises.

1 2 3 4 5 6 7 1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17 18 1 2 3 4

¹ w.e.f. 01-July-2006, GN 81 of 2006, Regulations 3 (ii) (a), amended the Second Schedule in PART I by deleting the item “*Bottler of imported liquor*” which is *Bottler of imported liquor 1,500 To bottle and sell at his factory liquor imported in bulk.*

² .w.e.f. 01-July-2006, GN 81 of 2006, Regulations 3 (ii) (a), amended the Second Schedule in PART I by inserting the item “*Bottler of liquor*”

³ w.e.f. 10-June-2006, **GN 60 of 2006**, Regulations 3 (b), amended the Second Schedule in PART I by inserting in the appropriate alphabetical order the items “*Bottler of water*”

⁴ .w.e.f. 01-July-2006, GN 81 of 2006, Regulations 3 (ii) (a), amended the Second Schedule in PART I by deleting the item “*Distiller-bottler*” which is *Distiller-bottler 60,000 (1) To distil at his factory alcohol and liquor.*

(2) *To manufacture from the products of his distillation for sale at his factory, rum, compounded spirits made from rum, matured rum, matured liquor, matured alcohol alcoholic vinegar and denatured alcohol.*

(3) *To manufacture an bottle liquor from liquor imported in bulk.*

(4) *To sell at his factory -*

(a) *To a distiller- bottler alcohol and liquor whether matured or not in containers of not less than 200 litres; and*

(b) *To a manufacturer of local rum, alcohol whether matured or not in containers of not less than 200 litres;*

(c) *alcohol for use in the manufacture of other products.*

⁵ w.e.f. 01-July-2006, GN 81 of 2006, Regulations 3 (ii) (a), amended the Second Schedule in PART I by inserting the item “*Distiller-bottler*”

⁶ w.e.f. 01-July-2006, GN 81 of 2006, Regulations 3 (ii) (a), amended the Second Schedule in PART I by deleting the item “*Brewer*” which is *Brewer 10,000 To manufacture and sell at his factory, beer, shandy, cider, perry and other alcoholic beverages*

⁷ w.e.f. 01-July-2006, GN 81 of 2006, Regulations 3 (ii) (a), amended the Second Schedule in PART I by inserting the item “*Brewer*”

1 w.e.f. 01-July-2006, GN 81 of 2006, Regulations 3 (ii) (a), amended the Second Schedule in PART I by inserting the item “*Manufacturer of alcoholic products*”

2 w.e.f. 10-June-2006, **GN 60 of 2006**, Regulations 3 (b), amended the Second Schedule in PART I by inserting in the appropriate alphabetical order the items “*Manufacturer of*

3 *carrier bags*”

4 w.e.f. 01-July-2006, GN 81 of 2006, Regulations 3 (ii) (a), amended the Second Schedule in PART I by deleting the item “*Manufacturer of cigarettes and other tobacco*

5 *products*” which is

6 *Manufacturer of cigarettes and other cigarettes and other tobacco products*10,000To manufacture and sell at his factory cigarettes tobacco products.

7 w.e.f. 01-July-2006, GN 81 of 2006, Regulations 3 (ii) (a), amended the Second Schedule in PART I by inserting the item “*Manufacturer of cigarettes and other tobacco*

8 *products*”

9 w.e.f. 01-July-2006, GN 81 of 2006, Regulations 3 (ii) (a), amended the Second Schedule in PART I by deleting the item “*Manufacturer of country liquor, fortified country liquor*

10 *and vinegar*” which is

11 *Manufacturer of country liquor, fortified country liquor and vinegar*6,000To manufacture and sell at his factory, country liquor, fortified country liquor and vinegar.

12 w.e.f. 01-July-2006, GN 81 of 2006, Regulations 3 (ii) (a), amended the Second Schedule in PART I by inserting the item “*Manufacture of country liquor, fruit wine, fortified*

13 *country liquor, fortified fruit wine and vinegar*”

14 w.e.f. 01-July-2006, GN 81 of 2006, Regulations 3 (ii) (a), amended the Second Schedule in PART I by deleting the item “*Manufacturer of medicinal tinctures and drugs*”

15 which is

16 *Manufacturer of medicinal tinctures and drugs*500To manufacture and sell at his factory medicinal tinctures and drugs to

17 w.e.f. 01-July-2006, GN 81 of 2006, Regulations 3 (ii) (a), amended the Second Schedule in PART I by inserting the item “*Manufacturer of essential oils and essences*”

18 w.e.f. 10-June-2006, **GN 60 of 2006**, Regulations 3 (b), amended the Second Schedule in PART I by inserting in the appropriate alphabetical order the items “*Manufacturer of*

19 *island recipe rum*”

20 w.e.f. 01-July-2006, GN 81 of 2006, Regulations 3 (ii) (a), amended the Second Schedule in PART I by inserting the item “*Manufacture of medicinal tinctures and drugs*”

21 w.e.f. 01-July-2006, GN 81 of 2006, Regulations 3 (ii) (a), amended the Second Schedule in PART I by inserting the item “*Manufacturer of motor cycles*”

22 w.e.f. 01-July-2006, GN 81 of 2006, Regulations 3 (ii) (a), amended the Second Schedule in PART I by inserting the item “*Manufacturer of motor vehicles*”

23 .w.e.f. 01-July-2006, GN 81 of 2006, Regulations 3 (ii) (a), amended the Second Schedule in PART I by deleting the item “*Manufacturer of perfumed spirits and cosmetics*”

24 which is

25 *Manufacturer of perfumed spirits and cosmetics*1,500To manufacture and sell perfumed spirits at his factory perfumed spirits and cosmetics.

26 w.e.f. 01-July-2006, GN 81 of 2006, Regulations 3 (ii) (a), amended the Second Schedule in PART I by inserting the item “*Manufacturer of perfumed spirits and cosmetics*”

27 .w.e.f. 01-July-2006, GN 81 of 2006, Regulations 3 (ii) (a), amended the Second Schedule in PART I by deleting the item “*Manufacturer of wine, fortified wine and vinegar*”

28 which is

29 *Manufacturer of wine, fortified wine and vinegar*6,000To manufacture and sell at his factory, wine, fortified wine and

30 *vinegar*.

31 w.e.f. 01-July-2006, GN 81 of 2006, Regulations 3 (ii) (a), amended the Second Schedule in PART I by inserting the item “*Manufacturer of wine, fortified wine and vinegar*”

32 w.e.f. 10-June-2006, **GN 60 of 2006**, Regulations 3 (b), amended the Second Schedule in PART I by inserting in the appropriate alphabetical order the items “*Manufacturer of*

33 *soft drinks*”

34 w.e.f. 01-July-2006, GN 81 of 2006, Regulations 3 (ii) (a), amended the Second Schedule in PART I by inserting the item “*Manufacturer of spirit cooler*”

- ¹ w.e.f. 01-July-2006, GN 81 of 2006, Regulations 3 (ii) (b), amended the Second Schedule in PART II by deleting the item “Retailer of beer, country liquor, fortified country liquor, shandy, cider, perry, spirit cooler and other alcoholic beverages” which is
Retailer of beer, country liquor, fortified country liquor, shandy, cider, perry, and other alcohol beverages500To sell by retail beer, country liquor, fortified country liquor, shandy, cider, perry and other alcoholic beverages for consumption on and off the premises.
- ² w.e.f. 01-July-2006, GN 81 of 2006, Regulations 3 (ii) (b), amended the Second Schedule in PART II by inserting the item “Retailer of beer, shandy, cider, perry, spirit cooler and other alcoholic beverages”
- ³ w.e.f. 01-July-2006, GN 81 of 2006, Regulations 3 (ii) (b), amended the Second Schedule in PART II by inserting the item “Retailer of liquor”
- ⁴ w.e.f. 01-January-2011, **Act 10 of 2010**, Finance Act 2004, section 6 (g) amended the excise act by repealing the second schedule which is

PART I		
Column 1 Licence	Column 2 Licence Fee Yearly	Column 3 Business authorised
Bottler of Liquor	1,500	To bottle liquor imported or purchased in bulk
Bottler of water	500	To bottle and sell water
Brewer	10,000	To manufacture and sell beer, shandy, cider, perry and other alcoholic beverages.
Dealer in liquor and alcoholic products (Wholesale)	3,000	To sell by wholesale to a retailer of liquor and alcoholic product
Distiller /Bottler	60,000	(1) To distil at his factory alcohol and liquor (2) To manufacture from the products of his distillation for sale alcoholic products, matured rum, matured liquor, matured alcohol, alcoholic beverages, spirit vinegar and denatured alcohol. (3) To manufacture liquor or bottle liquor imported or purchased in bulk. (4) To sell at his factory- (a) to a distiller-bottler alcohol and liquor whether matured or not in containers of not less than 200 litres; and (b) to a manufacturer of alcoholic products, alcohol, whether matured or not, in containers of not less than 200 litres; (c) alcohol for use in the manufacture of other products.
Manufacturer of Alcoholic Products	60,000	To manufacture and sell alcoholic products To manufacture liquor or bottle liquor imported r purchased in bulk
Manufacturer of carrier bags	500	To manufacture and sell carrier bags with handles and with or without gussets including vest type carrier bags

Manufacturer of cigarettes and other tobacco products	10,000	To manufacture and sell cigarettes and other tobacco products
Manufacturer of country liquor, fruit wine, fortified country liquor, fortified fruit wine and vinegar	6,000	To manufacture and sell country liquor, wine, fortified country liquor, fortified wine and vinegar
Manufacturer of essential oils and essences	500	To manufacture and sell essential oils and essences
Manufacturer of island recipe rum	6,000	To manufacture and sell island recipe rum
Manufacturer of medicinal tinctures and drugs	500	To manufacture and sell medicinal and drugs to pharmacists only
Manufacturer of motor cycles	5,000	To manufacture and sell motor cycles
Manufacturer of motor vehicles	10,000	To manufacture and sell motor vehicles
Manufacturer of perfumed spirits and cosmetics	1,500	To manufacture and sell perfumed spirits and cosmetics
Manufacturer of wine fortified wine and vinegar	6,000	To manufacture and sell wine, fortified wine and vinegar
Manufacturer of soft drinks	1,500	To manufacture and sell soft drinks
Manufacturer of spirit cooler	10,000	To manufacture and sell spirit cooler

PART II		
Column 1 Licence	Column 2 Licence Fee Yearly	Column 3 Business authorised
Retailer of liquor and alcoholic products (Cooperative Store)	200	To sell by retail, liquor, rum, local rum and compounded spirits for consumption on and off the premises
Wholesale dealer in liquor and alcoholic products (Co-operative Store)	500	To sell by wholesale, liquor, rum, local rum and compounded spirits to a retailer of liquor, rum, local rum and compounded spirits (Co-operative Store)
Retailer of liquor and alcoholic products (on and off)	2,500	To sell by retail, liquor, rum, local rum and compounded spirits for consumption on and off the premises
Retailer of liquor and alcoholic products (off)	2,000	To sell by retail, liquor, rum, local rum and compounded spirits for consumption off the premises
Retailer of beer, shandy, cider, perry, spirit cooler and other alcoholic beverages	500	To sell by retail, beer, country liquor, fortified country liquor, shandy, cider, perry and other alcoholic beverages for consumption on and off the premises

¹THIRD SCHEDULE

Commission agent (Liquor)	1,000	To import liquor on account of another person
Retailer of liquor	1000	To sell liquor for consumption on or off the premises
Shipchandler (Liquor and alcoholic products)	1,000	To sell liquor, rum, local rum and compounded spirits for consumption on ships only
Retailer of liquor and alcoholic products (Hotel)	1,000	To sell liquor, rum, local rum and compounded spirits to residents for consumption on and off the premises
Retailer of liquor and alcoholic products (Boarding House)	1,000	To sell liquor, rum and alcoholic products to residents for consumption on and off the premises
Retailer of liquor and alcoholic products (Restaurant)	2,000	To sell liquor and alcoholic products for consumption on the premises
Retailer of liquor and alcoholic products (Theatre or cinema)	1,000	To sell liquor during a performance at a theatre or cinema for consumption on the premises
Retailer of liquor and alcoholic products (Airport or Port refreshment room)	1,000	To sell liquor and alcoholic products for consumption on and off the premises
Retailer of liquor (Private Club)	1,000	To sell liquor and alcoholic products for consumption on and off to the club's members for consumption on the premises.
Retailer of liquor (Night club)	2,000	To sell liquor for consumption on the premises
Retailer of liquor and alcoholic products (Gaming House) To be issued to holder of a licence of Gaming House under the Gaming Act	3,000	To sell liquor and alcoholic products for consumption on the premises of a gaming house

PART III		
Column 1 Licence	Column 2 Licence Fee Yearly	Column 3 Business authorised
Retailer of liquor, rum, local rum and compounded spirits (Occasional)	500	To sell liquor, rum, and alcoholic products by the glass or small quantity during the period specified in the licence for consumption on the premises
Retailer of liquor and alcoholic products (Extension)	500	To sell liquor, and alcoholic products outside the prescribed hours for consumption the premises

and replacing it by the new second schedule

¹ *w.e.f. 01-January-2011*, **Act 10 of 2010**, Finance Act 2004, section 6 (h) amended the excise act by adding after the second schedule, the third schedule

[Section 57A(1)]

Licence held on 31 December 2010	Licence on renewal on or after 1 January 2011
Retailer of liquor and alcoholic products (Co-operative Store)	Retailer of liquor and alcoholic products - on and off
Retailer of liquor and alcoholic products (on and off)	Retailer of liquor and alcoholic products - on and off
Retailer of liquor and alcoholic products (off)	Retailer of liquor and alcoholic products - off
Retailer of beer, shandy, cider, perry, spirit cooler and other alcoholic beverages	Retailer of beer and alcoholic beverages
Retailer of Liquor	Retailer of liquor and alcoholic products - on and off
Retailer of liquor and alcoholic products (Hotel)	Retailer of liquor and alcoholic products - Hotel/Guest House
Retailer of liquor and alcoholic products (Boarding House)	Retailer of liquor and alcoholic products - Hotel/Guest House
Retailer of liquor and alcoholic products (Restaurant)	Retailer of liquor and alcoholic products - Restaurant
Retailer of liquor and alcoholic products (Airport or Port refreshment room)	Retailer of liquor and alcoholic products - Restaurant
Retailer of liquor and alcoholic products (Private club)	Retailer of liquor - Private Club
Retailer of liquor (Night club)	Retailer of liquor - Night Club
Retailer of liquor and alcoholic products (Casino or Gaming House)	Retailer of liquor and alcoholic products - Casino or Gaming House