

Excise (Amendment) Regulations 2008

GN No. 185 of 2008

THE EXCISE ACT

Regulations made by the Minister under sections 25(2)(d) and 57 of the Excise Act

1. These regulations may be cited as the **Excise (Amendment) Regulations 2008**.
2. In these regulations -

"principal regulations" means the Excise Regulations 1994.
3. The principal regulations are amended -
 - (a) in regulation 2, by inserting in the appropriate alphabetical order, the following new definition -

"excise stamp" means the excise stamp referred to in regulation 99A(4);
 - (b) by inserting immediately after Part XXI, the following new Part -

PART XXIA - EXCISE STAMPS

- 99A.** (1) For the purposes of section 25(2)(d) of the Act, no excisable goods specified in the Twelfth Schedule shall, subject to paragraph (3), be manufactured in, or imported into, Mauritius unless the goods are affixed with an excise stamp.
- (2) The excise stamp under paragraph (1) shall be affixed in the manner specified in Column 2 of the Twelfth Schedule corresponding to the excisable goods specified in Column 1 of that Schedule.
- (3) Paragraph (1) shall not apply to excisable goods where they are -
 - (a) intended for export;

- (b) used as ship's stores;
- (c) entered into a freeport zone under the Freeport Act 2004;
- (d) intended for sale in a duty-free shop under the Customs Act;
- (e) intended for sale to visitors in a shop under the Deferred Duty and Tax Scheme under the Customs Act;
- (f) imported directly by diplomatic missions, or delivered from a bonded warehouse to diplomatic missions and agents, for their exclusive use.

(4) Every excise stamp shall -

- (a) be of such size and colour applicable to the type of excisable goods, as the Director-General may approve;
- (b) have a printed ultraviolet background, making any falsification by mechanical or chemical means apparent to the eye;
- (c) bear the words "Mauritius Revenue Authority" and the logo thereof;
- (d) bear the name of the printer or a mark by which the printer can be identified and a serial number by which it can be identified;
- (e) include a reference that the printer has been approved by the Director-General.

99B. (1) No person shall, in the course of his business, sell or otherwise transfer excisable goods specified in the Twelfth Schedule unless the goods are affixed with an excise stamp.

(2) Notwithstanding paragraph (1), any person who, at the commencement of this regulation, in the course of his business,

has a stock of packets of cigarettes not affixed with excise stamps may, not later than 28 February 2009, sell or otherwise transfer those packets.

- (3) Subject to regulation 99A(3), any excisable goods specified in the Twelfth Schedule manufactured in, or imported into, Mauritius not bearing an excise stamp shall, unless the contrary is proved, be presumed to have been manufactured in, or imported into, Mauritius without payment of duty, excise duty and taxes and shall be liable to seizure and forfeiture.

- 99C.**
- (1) Every manufacturer or importer of excisable goods specified in the Twelfth Schedule shall, not later than 60 days prior to the manufacture or importation of those excisable goods, apply to the Director-General, in such form and manner as the Director-General may determine, for the purchase of excise stamps.
 - (2) Where an application under paragraph (1) is approved by the Director-General, the manufacturer or importer shall pay to the Director-General, in respect of every excise stamp, the fee specified in Column 3 of the Twelfth Schedule corresponding to the excisable goods specified in Column 1 of that Schedule, within such period as may be specified in the letter of approval.
 - (3) The Director-General shall, at the time of payment of the fee under paragraph (2), issue to the manufacturer or importer, as the case may be, the excise stamps referred to in the letter of approval for compliance with regulation 99A.
 - (4) Any excise stamp spoiled or damaged shall be returned to the Director-General by the manufacturer or importer.
 - (5) Any excise stamp accounted by the manufacturer or importer as spoiled or damaged but not returned to the Director-General shall be deemed to have been used and shall attract excise duty based on the highest rate applicable to the excisable goods by reference to their size and quantity.
- 99D.**
- (1) Every manufacturer or importer shall keep a daily record with a

summary at the end of each month, on computer or otherwise, of excise stamps showing, in respect of each type and colour -

- (a) the date of issue under regulation 99C(3), the quantity and serial numbers;
- (b) the date on which the excise stamps are forwarded for compliance with regulation 99A, the quantity and serial numbers;
- (c) the date on which spoiled or damaged excise stamps are returned to the Director-General, the quantity and serial numbers;
- (d) the remaining excise stamps, its quantity and serial numbers.

(2) Every record under paragraph (1) shall form part of the records referred to in section 24 of the Act.

(c) by adding immediately after regulation 103, the following new regulation -

103A. Any person who contravenes these regulations 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 the excisable goods which are the subject matter of the contravention shall be liable to forfeiture.

(d) by adding immediately after the Eleventh Schedule, the Twelfth Schedule specified in the Schedule to these regulations.

4. (1) Subject to paragraph (2), these regulations shall come into operation on 1 September 2008.
- (2) Regulation 3(b), in so far as it relates to the new regulations 99A and 99B of the principal regulations, shall come into operation on 1 December 2008.

Made by the Minister on 29 August 2008

SCHEDULE

(regulation 3(d))

TWELFTH SCHEDULE

(regulations 99A, 99B and 99C)

EXCISABLE GOODS

Column 1	Column 2	Column 3
Excisable goods	Manner in which excise stamp shall be affixed	Fee per excise Stamp (Rs)
Packet of cigarettes	<p>(a) Underneath any transparent final wrapper of the packet; and</p> <p>(b) For soft packet, on the top end, in the middle of the packet's mouth, symmetrically crossed along the stamp's length from the front to the back side of the packet; or</p> <p>(c) for hard packet, from the right upper of the back side to the adjacent side where the packet is opened; and</p> <p>(d) in such a manner that the excise stamp with its serial number is visible and that the packet cannot be opened without tearing the excise stamp.</p>	0.25

Excise (Amendment No. 2) Regulations 2012

GN No. 224 of 2012

Government Gazette of Mauritius No. 129 of 22 December 2012

THE EXCISE ACT

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

1. These regulations may be cited as the **Excise (Amendment No. 2) Regulations 2012**.
2. In these regulations —
“principal regulations” means the Excise Regulations 1994.
3. The principal regulations are amended, in regulation 99B, by revoking paragraph (2) and replacing it by the following paragraph —

(2) Notwithstanding paragraph (1), any person who, at the commencement of this regulation, in the course of his business, has a stock of goods falling under item 2 of the Twelfth Schedule not affixed with excise stamps may, not later than 31 December 2013, sell or otherwise transfer those goods.

4. The Twelfth Schedule to the principal regulations is revoked and replaced by the twelfth Schedule set out in the Schedule to these regulations.
5. Items 1 and 2 of the Twelfth Schedule shall come into operation on 1 October 2013 and 1 July 2013, respectively.

Made by the Minister on 14 December 2012.

SCHEDULE

[Regulation 4]

TWELFTH SCHEDULE

[Regulations 99A, 99B and 99C]

SN	Column 1 Excisable goods	Column 2 Manner in which excise stamp shall be affixed	Column 3 Fee per excise stamps (Rs)
1.	Packet of cigarettes	(a) Underneath any transparent final wrapper of the packet; and for soft packet, on the top end, in the middle of the packet's mouth, symmetrically crossed along the stamp's length from the front to the back side of the packet; or (b) for hard packet, from the right upper of the back side to the adjacent side where the packet is opened; and (c) in such a manner that the excise stamp with its serial number is visible and that the packet cannot be opened without tearing the excise stamp	0.50
2.	Goods falling under	(a) Vertically touching both the	0.50

	Heading 2208 of Part I of the First Schedule to the Excise Act of an alcoholic strength of not less than 20 per cent and in containers holding 200 ml and above	bottle neck and the sealed cap; (b) In such a manner that the excise stamp with its serial number is visible and that the bottle or container cannot be opened. without tearing the excise stamp	
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