

Excise (Amendment No. 2) Regulations 2016

GN No. 205 of 2016

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THE EXCISE ACT

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

1. These regulations may be cited as the **Excise (Amendment No. 2) Regulations 2016**.

2. In these regulations —

“principal regulations” means the Excise Regulations 1994.

3. Regulation 2 of the principal regulations is amended by inserting, in the appropriate alphabetical order, the following new definition —

“certificate of age” means a certificate issued under regulation 80A and specifying the age of matured rum, matured agricultural rum or matured local rum;

4. The principal regulations are amended by inserting, after Part V, the following new Part —

PART VA - SUGAR SWEETENED NON-ALCOHOLIC BEVERAGES

33A. For the purpose of section 20(2) of the Act, where the Director-General so requires, analysis of the sugar content of sugar sweetened non-alcoholic beverages shall be carried out by the Chief Government Analyst.

5. Part XV of the principal regulations is amended, in the heading, by deleting the words “**OR MATURED LOCAL RUM**” and replacing them by the words “, **MATURED LOCAL RUM OR**

MATURED AGRICULTURAL RUM”.

6. Regulations 78, 79 and 80 of the principal regulations are amended by deleting the words “or matured local rum” wherever they appear and replacing them by the words, matured local rum or matured agricultural rum”.

7. The principal regulations are amended by inserting, after regulation 80, the following new regulation —

80A. (1) (a) Any manufacturer may apply to the Director-General for a certificate of age.

(b) The application under subparagraph (a) shall be made in such form and manner as the Director-General may determine.

(2) (a) On receipt of an application under paragraph (1), the Director-General may, on the basis on his records, issue a certificate of age.

(b) A certificate of age issued under subparagraph (a) shall be in such form and manner as the Director-General may determine.

8. Regulation 99E of the principal regulations is amended by inserting, after paragraph (3), the following new paragraph —

(3A) (a) Where an electrical appliance is imported for personal use and is not accompanied by a certificate of conformity from the manufacturer or an accredited institution, or a document which purports to specify its energy consumption, the importer shall, prior to the clearance of the electrical appliance from Customs, request the Mauritius Standards Bureau to conduct an examination or test on the appliance and report thereon.

(b) Where the electrical appliance referred to in subparagraph (a) —

(i) is examined or tested and recommended

by the Mauritius Standards Bureau, the electrical appliance shall be cleared by Customs;

- (ii) cannot be examined or tested by the Mauritius Standards Bureau, the electrical appliance shall be cleared by Customs under the appropriate Heading and in the subheading attracting the highest rate of excise duty.

9. Regulations 3 and 7 shall be deemed to have come into operation on 24 November 2015.

Made by the Minister on 3 October 2016.