

## **Excise (Amendment) Regulations 2016**

**GN No. 152 of 2016**

**Government Gazette of Mauritius No. 63 of 16 July 2016**

### **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) Regulations 2016**.

2. In these regulations -

“principal regulations” means the Excise Regulations 1994.

3. Regulation 29 of the principal, regulations is revoked and replaced by the following regulation -

**29.** (1) The Director-General shall cause a stocktaking of the excisable goods in a factory, to be made -

(a) every quarter; or

(b) where alcohol is put to be matured, over such other period as the Director-General may determine.

(2) The Director-General may, at any, stocktaking, disregard any deficit which occurs in the process of manufacture of excisable goods up to the actual deficit, or -

(a) 2 per cent for alcohol put to be matured, whichever is the lesser;

(b) one per cent for other excisable products, whichever is the lesser; or

(c) such other percentage as the Director-General may determine.

4. Regulation 45 of the principal regulations is revoked and replaced by the following regulation -

**45.** No person shall mix alcohol with other, ingredients in the course of the manufacture of perfumed spirits or cosmetics except with the written authorisation of the Director-General and subject to the terms and conditions specified in the authorisation.

5. Regulation 47 of the principal regulations is revoked.

6. Regulation 72 of the principal regulations is revoked and replaced by the following regulation -

**72.** No person shall export alcohol except with the written authorisation of the Director-General and subject to the terms and conditions specified in the authorisation.

7. Regulation 85(2) of the principal regulations is amended by deleting the figure “50” and replacing it by the figure “55”.

8. Regulation 99E(4) of the principal regulations is amended by adding the following subparagraph, the full stop at the end of subparagraph (b) being deleted and replaced by the words “; or” —

(c) imported under regulation 9(3) of the Investment promotion (Mauritian Diaspora Scheme) regulations 2015.

9. The principal regulations are amended by revoking the Eighth and Ninth Schedules.

10. The Tenth Schedule of the principal regulations amended by adding the following new item -

3.	Biofuel (head and tail alcohol) for use locally in boilers and chimneys	Not more than 92 per cent of alcohol by	Denatonium Benzoate	One gramme
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Made by the Minister on 5 July 2016