

Excise (Amendment) Regulations 2017

GN No. 183 of 2017

Government Gazette of Mauritius No. 86 of 9 September 2017

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 2017.
2. In these regulations —
“principal regulations” means the Excise Regulations 1994.
3. Regulation 3 of the principal regulations is amended, in paragraph (3)(a), by inserting, after the word “security”, the words “with at least one surety”.
4. Regulation 99A of the principal regulations is amended, in paragraph (3)(e), by inserting, after the word “visitors”, the words “,departing citizens of Mauritius or a master or members of a crew leaving for a foreign airport or port”.
5. Regulation 99C of the principal regulations is amended by revoking paragraph (5) and replacing it by the following paragraph —
 - (5) (a) The Director-General shall cause a stocktaking to be made every calendar quarter in respect of—
 - (i) excise stamps used by a manufacturer or an importer;
 - (ii) excise stamps spoiled or damaged in the process of affixing the excise stamps and returned to the Director-General; and
 - (iii) excise stamps accounted as spoiled or damaged by a manufacturer or an importer,

but not returned to the Director-General.

(b) Any excise stamp accounted as spoiled or damaged by the manufacturer or importer, but not returned to the Director-General, shall be deemed to have been used and shall attract —

- (i) in respect of goods of Heading 22.08, duty, excise duty and taxes based on the highest rate applicable to such excisable goods cleared or removed for home consumption during the last 4 calendar quarters by reference to their alcoholic strength, volume and value; or
- (ii) in respect of cigarettes, duty, excise duty and taxes based on the highest rate applicable to such excisable goods cleared for home consumption during the last 4 calendar quarters by reference to their quantity and value.

(c) The computation of duty, excise duty and taxes on account of the excise stamps referred to in paragraph (b) shall be made in respect of the last 4 calendar quarters, not later than 15 days after the end of every fourth calendar quarter.

(d) The Director-General may, in computing the duty, excise duty and taxes under subparagraph (c), in respect of cigarettes, give an allowance of up to one per cent of the quantity of excise stamps used by a manufacturer or an importer in respect of the last 4 calendar quarters.

6. The Fourth Schedule to the principal regulations is amended —

(a) in paragraph (2), by deleting the words “(Surety) and” and replacing them by the words “(1st Surety — compulsory)”;

(b) in paragraph (3), by deleting the words “(Surety)” and replacing them by the words “(2nd Surety — optional)”.

Made by the Minister on 18 August 2017.
