
Government Notice No. 161 of 2019

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 2019.
2. In these regulations –
“principal regulations” means the Excise Regulations 1994.
3. Regulation 2 of the principal regulations is amended –
 - (a) by inserting, in the appropriate alphabetical order, the following new definitions –
“effective date” means the date by which all required documents, information or samples are submitted;
“guidelines” means guidelines issued by the Director-General –
 - (a) setting out the requirements for, the applicable law relating to, and the procedures for, an application for the issue, renewal or transfer of a licence;
 - (b) listing all fees leviable under these regulations;
 - (c) available for consultation at the Authority;
 - (d) posted on the website of the Authority; and
 - (e) listing all businesses for which a licence is required;“National Electronic Licensing System” means the National Electronic Licensing System referred to in section 27A of the Economic Development Board Act 2017;

- (b) by adding the following new definition, the full stop at the end of the definition of “sulphur dioxide” being deleted and replaced by a semicolon –

“TradeNet” has the same meaning as in the Customs Act.

4. Regulation 3 of the principal regulations is amended by revoking paragraph (1) and replacing it by the following paragraph –

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

(b) Every application for the issue, renewal or transfer of a Part I licence shall –

- (i) be made through the National Electronic Licensing System or in such other manner as the Director-General may determine; and
- (ii) comply with such conditions as may be specified in the guidelines.

(c) The officer shall, on receipt of the application for a Part I licence, process the application and may grant or refuse to grant a licence within 2 working days of the effective date of receipt of the application.

(d) Notwithstanding subparagraph (c), where a site visit of the premises is required, the officer shall grant or refuse to grant the Part I licence within 2 working days after the completion of the site visit of the premises.

(e) For the purpose of paragraphs (c) and (d), the officer shall notify his decision to grant or refuse to grant a Part I licence, as the case may be, to the applicant, through the National Electronic Licensing System or in such other manner as the Director-General may determine.

(f) Any fee payable under this regulation shall be paid to the Director-General through the National Electronic Licensing System or in such other manner as the Director-General may determine.

5. The principal regulations are amended by inserting, after regulation 5, the following new regulation –

5A. No application for the renewal of a Part I licence shall be entertained where the application is made more than 2 months after the date of expiry of the licence.

6. Regulation 6 of the principal regulations is amended by deleting the words “Part I or”.

7. Regulation 33A of the principal regulations is revoked and replaced by the following regulation –

33A.(1) Where a sugar sweetened non-alcoholic beverage is put for home consumption for the first time, a manufacturer or an importer of such a beverage shall, at the time of submission of the bill of entry, submit to the Authority a document certifying the sugar content of the sugar sweetened non-alcoholic beverage, together with the documents referred to in section 16 of the Customs Act.

(2) Notwithstanding paragraph (1), where there is a change in the sugar content of a sugar sweetened non-alcoholic beverage, the manufacturer or importer of such a beverage shall forthwith submit to the Authority a document certifying the new sugar content of the beverage.

(3) (a) The Director-General shall, where he has suspicion as to the accuracy of the sugar content of a sugar sweetened non-alcoholic beverage, request the Chief

Government Analyst to carry out an analysis of the sugar content of a sample of the beverage.

(b) For the purpose of paragraph (a), the Director-General shall take a sample of the beverage from the place of manufacture or at the time of importation, as the case may be, and hand it over to the Chief Government Analyst.

(4) Subject to paragraph (5), in case there is a difference between the declared sugar content of a sugar sweetened non-alcoholic beverage and the result obtained from the analysis carried out by the Chief Government Analyst, the Director-General shall claim or refund any excise duty and taxes on the difference, as the case may be.

(5) Notwithstanding paragraph (4), the Director-General shall not claim nor refund any excise duty in case the difference between the declared sugar content and the result obtained from the analysis carried out by the Chief Government Analyst is up to plus or minus 5 per cent.

(6) The claim for, or refund of, excise duty and taxes referred to in paragraph (4) shall be made in respect of sugar sweetened non-alcoholic beverages cleared or removed for home consumption as from the date of production of the sample tested.

(7) The result of the analysis carried out under paragraph (3) shall be used for clearance or removal of a sugar sweetened non-alcoholic beverage for home consumption.

8. Regulation 57 of the principal regulations is amended by inserting, after paragraph (c), the following new paragraphs –

(ca) ferments other agricultural products, including their derivatives;

- (cb) ferments a combination of malt and other agricultural products, including their derivatives;

9. Regulation 99A of the principal regulations is amended, in paragraph (3), by adding the following new subparagraph, the full stop at the end of subparagraph (f) being deleted and replaced by a semicolon –

- (g) imported directly by any passenger under items E8 and E9 of Part II of the First Schedule to the Customs Tariff Act, provided that the goods are not intended for sale.

10. Regulation 99B of the principal regulations is amended by revoking paragraph (2) and replacing it by the following paragraph –

(2) Notwithstanding paragraph (1), any person who, on 2 February 2020, has, in the course of his business –

- (a) a stock of imported or locally manufactured goods; or
- (b) goods in a bonded warehouse or freeport zone,

falling under item 2 of the Twelfth Schedule with respect to Headings 22.03, 22.04, 22.05 and 22.06, and Heading 22.08 in containers holding more than 50 millimetres and less than 200 millimetres, shall, not later than 2 August 2020, sell or otherwise transfer or remove for home consumption, as the case may be, the goods without causing the goods to be affixed with an excise stamp.

11. Regulation 99C of the principal regulations is amended, in paragraph (5) –

- (a) in subparagraph (b) –
 - (i) by renumbering the existing sub subparagraphs (i) and (ii) as sub subparagraphs (iii) and (iv), respectively;
 - (ii) by inserting, before the newly renumbered sub subparagraph (iii), the following new sub subparagraphs –
 - (i) in respect of beer of Headings 22.03 and 22.06, 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 strength, volume and value;
 - (ii) in respect of wine of Headings 22.04, 22.05 and 22.06, 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 strength, volume and value;

- (b) in subparagraph (d) –
 - (i) by relettering the existing provision as sub subparagraph (i);
 - (ii) in the newly relettered sub subparagraph (i), by deleting the words “in respect of cigarettes,”;
 - (iii) by adding the following new sub subparagraph –
 - (ii) For the purpose of sub subparagraph (i), the allowance shall be applied on product basis referred to in subparagraph (b).

12. The principal regulations are amended by inserting, after Part XXIA, the following new Part –

PART XXIAB – ALTERNATIVE MARKINGS

99DA. (1) For the purpose of section 25(2)(e) of the Act, no excisable goods specified in the Fourteenth Schedule may be manufactured in, or imported into, Mauritius unless the goods bear markings as an alternative to the excise stamps in such form, manner and conditions as the Director-General may determine.

(2) Subject to regulation 99B(1), no person shall, in the course of his business, sell or otherwise transfer excisable goods specified in the Fourteenth Schedule unless the goods bear marking in accordance with paragraph (1).

(3) Notwithstanding paragraph (1), any person who, on 2 February 2020, has, in the course of his business –

- (a) a stock of imported or locally manufactured goods; or

- (b) goods in a bonded warehouse or Freeport zone,

falling under the Fourteenth Schedule, shall, not later than 2 August 2020, sell or otherwise transfer or remove for home consumption, as the case may be, the goods without causing the goods to be marked with the markings.

- 13. The Second Schedule to the principal regulations is revoked.
- 14. The Fourth Schedule to the principal regulations is amended –
 - (a) by deleting the following item –

Manufacturer of soft drinks
 - (b) by inserting, in the appropriate alphabetical order, the following new items –
 - Importer and manufacturer of plastic containers, plates, bowls, cups and trays
 - Manufacturer of sugar sweetened non-alcoholic beverages
- 15. The Twelfth Schedule to the principal regulations is amended by deleting item 2 and its corresponding entries and replacing it by item 2 and its corresponding entries set out in the First Schedule to these regulations.
- 16. The principal regulations are amended by adding the Fourteenth Schedule set out in the Second Schedule to these regulations.
- 17. (1) Regulations 7 and 9 shall be deemed to have come into operation on 15 March 2019.

(2) Regulation 8 shall be deemed to have come into operation on 9 August 2018.

(3) Regulations 10, 11, 12, 15 and 16 shall come into operation on 3 February 2020.

Made by the Minister on 12 September 2019.

FIRST SCHEDULE
[Regulation 15]

2. Goods falling under – 0.50
- (1) Heading 22.08 of Part I of the First Schedule to the Excise Act in containers holding 50 ml and above
- (a) Vertically touching both the bottle neck and the sealed cap or in any other manner as the Director-General may direct; and
- (b) in such a manner that the excise stamp with its serial number is visible and the bottle or container cannot be opened without tearing the excise stamp
- (2) beer of Headings 22.03 and 22.06 of Part I of the First Schedule to the Excise Act in bottles only
- In such a manner that the excise stamp with its serial number is visible –
- (a) on the bottle; or
- (b) on the container, in case the bottle is already packed and sealed within the container and put for sale as such,
- in such manner as the Director-General may approve.
- (3) Headings 22.04, 22.05 and 22.06 of Part I of the First Schedule to the Excise Act in bottles only
- In such a manner that the excise stamp with its serial number is visible –
- (a) on the bottle; or
- (b) on the container, in case the bottle is already packed and sealed within the container and put for sale as such,
- in such manner as the Director-General may approve.
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SECOND SCHEDULE

[Regulation 16]

FOURTEENTH SCHEDULE

[Regulation 99DA]

ALTERNATIVE MARKINGS ON EXCISABLE GOODS

1. Cigarettes of H.S. Codes 2402.20.00 and 2402.90.90
 2. Goods falling under Heading 22.08 of Part I of the First Schedule to the Excise Act
 3. Beer of Headings 22.03 and 22.06 of Part I of the First Schedule to the Excise Act
 4. Goods falling under Headings 22.04, 22.05 and 22.06 of Part I of the First Schedule to the Excise Act
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