

EXCISE DUTY ON SUGAR CONTENT OF SUGAR SWEETENED PRODUCTS

1. Further to the Communiqués issued by the Mauritius Revenue Authority on 08 October 2020, 29 October 2020 and 25 March 2021 on sugar sweetened products and as mentioned in paragraph A.9. (c) of Part A of the Annex to the Budget Speech 2021-2022, importers and local manufacturers are hereby informed that the excise duty of 6 cents per gram of sugar on non-staple sugar sweetened products **shall enter into force on 1 July 2022**.

The list of non-staple sugar sweetened products with corresponding HS code is available on the MRA website [on the following link: <https://www.mra.mu>].

2. Importers and local manufacturers are informed that the excise duty of 6 cents per gram of sugar shall **not** apply to:
 - (i) sugar-sweetened products with total sugar content of up to 4 grams per 100 grams or 4 grams per 100 millilitres; and
 - (ii) fruit purées for infants.

However, importers and local manufacturers of non-staple sugar sweetened products under paragraph (i) are required to register themselves with MRA Customs in accordance with paragraph (3).

3. For the proper implementation of this measure in July 2022, all importers and local manufacturers of non-staple sugar sweetened food products are required to:
 - (i) register themselves as Economic Operators dealing in Excisable Products by submitting a duly filled registration form: **MRA/CUS/TFCC/REG/EO06**; and
 - (ii) make an application for a Part I excise licence of “Importer or manufacturer of sugar sweetened products” by submitting a duly filled application form: **MRA/CUS/EX/Form 7**.

All importers and local manufacturers of sugar sweetened products are kindly requested to submit the duly filled forms mentioned at (i) and (ii) to the Excise Section, MRA Customs, Custom House, Mer Rouge, Port Louis by 31 May 2022 to ensure the smooth implementation of this measure.

The forms **MRA/CUS/TFCC/REG/EO06** and **MRA/CUS/EX/Form 7** can be downloaded from the MRA website: www.mra.mu.

4. The requirements under paragraph (3) shall not apply to existing holders of licence of “Importer or manufacturer of sugar sweetened products”.
5. Licensed importers and manufacturers of “**sugar sweetened products**” under the Excise Act need to submit a bill of entry with specified documents, if any, and document(s) certifying the sugar content for each non-staple sugar sweetened food product.
6. MRA Customs will have working sessions with licensed importers and manufacturers to provide clarifications on the implementation aspect.

For further information and assistance on this matter, you may contact the **Excise Section** of the Customs Department on **202 0500**.