

PROCESSING FEE PAYABLE ON APPLICATION FOR THE ISSUE/TRANSFER OF A PART II LICENCE

The Mauritius Revenue Authority (MRA) informs the public that following changes brought to The Excise Regulations 1994, a processing fee of Rs 1,500 is payable as from **01 October 2025** where an application is made for the issue or the transfer of a Liquor Licence specified in Part II of the Second Schedule of the Excise Act.

The licences concerned are listed in the table below:

No.	Licence	Business authorised
1	Dealer in liquor and alcoholic products (Wholesale)	To sell by wholesale to a retailer of liquor and alcoholic products.
2	Retailer of liquor and alcoholic products (off)	To sell by retail, liquor and alcoholic products for consumption off the premises.
3	Retailer of liquor and alcoholic products (on and off)	To sell by retail, liquor and alcoholic products for consumption on and off the premises.
4	Retailer of beer and alcoholic beverages (on and off)	To sell by retail, beer, shandy, cider, perry, spirit cooler and other alcoholic beverages for consumption on and off the premises.
5	Retailer of liquor and alcoholic products - Hotel and Guest House (on and off)	To sell by retail liquor and alcoholic products to residents for consumption on and off the premises.
6	Retailer of liquor and alcoholic products - Restaurant (on)	To sell by retail liquor and alcoholic products for consumption on the premises.
7	Retailer of liquor - Private Club (on)	To sell by retail liquor and alcoholic products to the club's members for consumption on the premises.
8	Retailer of liquor - Night Club (on)	To sell by retail liquor for consumption on the premises.
9	Retailer of liquor and alcoholic products - Casino or Gaming House (on)	To sell by retail liquor and alcoholic products for consumption on the premises.
10	Retailer of beer, alcoholic beverages, alcoholic products and liquor - Pub (on)	To sell by retail beer, alcoholic beverages, alcoholic products and liquor for consumption on the premises.
11	Retailer of beer, alcoholic beverages, alcoholic products and liquor - Table d'Hôte (on)	To sell by retail beer, alcoholic beverages, alcoholic products and liquor for consumption on the premises

MAURITIUS REVENUE AUTHORITY

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