

EXCISE DUTY ON SUGAR CONTENT OF CHOCOLATE AND ICE CREAM

Further to the Budget Speech 2025-2026, and as per the Eighth Schedule of the Finance Act 2025, the Excise Duty on sugar content of 12 cents per gram of sugar shall be extended to locally manufactured and imported **Chocolates** and **Ice creams** as from **01 October 2025**.

1. MRA invites all local manufacturers and importers of chocolates and ice creams to:
 - (a) register as Economic Operators dealing in Excisable Products by submitting a duly filled Registration Form: **MRA/CUS/TFCC/REG/EO06**; and
 - (b) apply for a Part I excise licence of “Importer or manufacturer of sugar sweetened products”.

The application for the Part I excise licence shall be made by:

- (a) a local manufacturer, through the National Electronic Licensing System (NELS), available at: <https://business.edbmauritius.org/wps/portal/business>;
- (b) an importer, by submitting a duly filled Application Form: **MRA/CUS/EX/FORM 7**.

The forms **MRA/CUS/TFCC/REG/EO06** and **MRA/CUS/EX/FORM 7** are available on MRA website www.mra.mu and shall be submitted to the Excise Section, MRA Customs, Custom House, Mer Rouge, Port Louis on working days, during office hours.

2. The above process shall not apply to existing holders of licence of “Importer or Manufacturer of sugar sweetened products”.
3. Licensed Manufacturers and Registered Importers of “sugar sweetened products” under the Excise Act need to submit bill of entry / entry with specified documents and certificate for the content of sugar in gram for each “sugar sweetened product”.

For further information and assistance, you may contact the Excise Section of the MRA Customs Department on 202 0500 (Ext: 7417, 7420, 7424).