COMMUNIQUE

EXCISE DUTY ON PLASTIC BOTTLES CONTAINING GOODS

The Mauritius Revenue Authority (MRA) informs the public that, following changes brought by the Finance Act 2026 to the Excise Act, an excise duty shall be chargeable on plastic bottles containing goods which are meant for home consumption as from **01 October 2026**.

1. The Excise Act has been amended as follows:
   a) The definitions of “plastic” and “plastic bottle” have been changed;
   b) Excise duty at the rate of Rs. 2 per unit is applicable on items categorised under HS Code 3923.30.10 (---Plastic bottles containing goods);
   c) A Part I Excise licence is required by an “Importer or manufacturer of goods contained in plastic bottles”;
   d) A list of goods contained in plastic bottles for which the excise duty is not applicable has been listed.

2. MRA invites all local manufacturers and importers of goods contained in plastic bottles, other than local manufacturers and importers falling under paragraph 1(d):
   a) to register as Economic Operators dealing in Excisable Products by submitting a duly filled Registration Form: **MRA/CUS/TFCC/REG/EO06**; and
   b) to apply for the Part I excise licence of “Importer or manufacturer of goods contained in plastic bottles.”

3. The application for the Part I excise licence shall be made by:
   a) a local manufacturer, through the National Electronic Licensing System (NELS);
   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 the MRA website: www.mra.mu and shall be submitted to the Excise Section, Customs Department, Custom House, Mer Rouge, Port Louis on working days, during office hours.

For further information and assistance, kindly visit the MRA website: www.mra.mu or contact the Excise Section of the Customs Department on 202 0500 (Ext: 7417, 7420, 7424) during working hours.

MAURITIUS REVENUE AUTHORITY **02 September 2026**

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