

# Excise Regulations 1994

## Government Notice No. 102 of 1994

### THE EXCISE ACT 1994

#### Regulations made by the Minister under section 57 of the Excise Act 1994

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## PART I - PRELIMINARY

1. These regulations may be cited as the Excise Regulations 1994.
2. In these regulations—

<sup>1</sup> “Accredited institution” means an institution accredited by an accreditation body which is a signatory to the International Laboratory Accreditation Cooperation Mutual Recognition Arrangement (ILAC MRA) or the International Accreditation Forum Multilateral Mutual Recognition Arrangement (IAF MLA) and which is set out in the Thirteen Schedule;

“Act” means the Excise Act 1994.

<sup>2</sup> “certificate of age” means a certificate issued under regulation 80A and specifying the age of matured rum, matured agricultural rum or matured local rum;

“Certificate of conformity”, in relation to regulation 99E, means a certificate specifying the energy consumption of an electrical appliance based on the standard load or energy efficiency index <sup>3</sup>or energy efficiency ratio or seasonal energy efficiency ratio, as the case may be, in accordance with the appropriate MS;

“Chief Government Analyst” means the Chief Government Analyst of the Ministry of Health;

<sup>4</sup>“effective date” means the date by which all required documents, information or samples are submitted;

“election” has the same meaning as in the Representation of the People Act;

“electrical appliance” means an appliance specified in Part IV of the First Schedule to the Act;

<sup>5</sup>“excise stamp” means the excise stamp referred to in regulation 99A (4);

<sup>6</sup>“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;

<sup>7</sup>“home consumption” means for use on the local market;

<sup>8</sup>“local authority”

“liquor depot” means premises approved by the <sup>9</sup>Director-General for use by a bottler of imported liquor;

“Mauritius Standards Bureau” means the Mauritius Standards Bureau established under the Mauritius Standards Bureau Act 1993;

“MS” means the Mauritius Standard under the Mauritius Standards Bureau Act;

<sup>10</sup>“National Electronic Licensing System” means the National Electronic Licensing System referred to in section 27A of the Economic Development Board Act 2017;

“opening time” in relation to a licence specified in column 1 of the First Schedule, means, subject to regulation 27(3), the days and hours specified in the corresponding item of column 2 of that Schedule;

“Part I licence” means a licence specified in Part I of the Second Schedule to the Act;

“Part II licence” means a licence specified in Part II of the Second Schedule to the Act;

“Part III licence” means a licence specified in Part III of the Second Schedule to the Act;

<sup>11</sup>“plastic container” –

- (a) means a container made of plastic, whether biodegradable or not, of any shape, with or without lid; and
- (b) includes a plate, bowl, cup and tray, as specified in Part I of the First Schedule to the Act;

“preservative” means a substance capable of inhibiting, retarding or preventing the process of fermentation, acidification or other decomposition of a beverage, but does not include sugar, glycerine, herbs, spices and essential oils used for flavouring purposes;

“sulphur dioxide” includes sulphites of sodium and potassium;

<sup>12</sup>“TradeNet” has the same meaning as in the Customs Act.

## **PART II – LICENCES**

- 3.** <sup>13</sup> <sup>14</sup>(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.
- (2) The licensing authority may refuse to grant an application under paragraph (1) (a) if—
- (a) the applicant is a minor;
  - (b) the applicant was previously the holder of a licence which has been cancelled;
  - (c) the applicant has at any time been convicted of an offence or any other offence involving fraud or dishonesty;
  - (d) the premises in respect of which the application is made have previously been occupied by the holder of a licence which has been cancelled;
  - (e) the locality is adequately served by factories or licensed premises, as the case may be;
  - (f) there is near the premises in respect of which the application is made a school, a place of worship or other premises which, in the opinion of the licensing authority, cannot properly be accommodated in the same neighbourhood as a factory or licensed premises;
  - (g) the premises or apparatus in respect of which the application is made—
    - (i) are unsuitable for the purpose for which they are intended;
    - (ii) do not offer adequate safeguards for the protection of revenue; or
    - (iii) do not comply with the Act or any other enactment.
- (3) (a) No application for the issue or the transfer to another person of a licence specified in the Third Schedule shall be granted unless the applicant or, as the case may be, the transferee has, by means of a bond in the form set out in the Fourth Schedule, furnished security with at least one surety<sup>15</sup> which, in the Director-General 's opinion, is adequate.
- (b) No application for the renewal or for the transfer to other premises of a licence specified in the Third Schedule shall be granted unless there is in force a bond subscribed in accordance with sub-paragraph (a).
- (c) Where a surety to a bond dies, leaves Mauritius or is for any other cause unable to satisfy his obligations under the bond, the licensee shall forthwith notify the Director-General and subscribe a fresh bond.
- 4.** (1) (a) Every application for the issue or transfer of a Part II licence shall be made to the licensing authority in the appropriate form set out in the Fifth Schedule and the licensing authority shall<sup>16</sup> subject to the other provisions of these regulations, issue or transfer the licence.

(b) No Part II licence shall be transferred to licensed premises situated in a different district, <sup>17</sup>town or village from that of the licensed premises in respect of which the licence was granted.

<sup>18</sup>(c)

<sup>19</sup>(d) Notice of every application under sub-paragraph (a), shall—

- (i) be published by the applicant in the Gazette and in 2 daily newspapers; and
- (ii) be posted by the applicant in a conspicuous place at or near the premises in respect of which the licence be posted by the applicant is applied for,

within 7 days from the date of the application.

(2) Subject to the other provisions of these regulations, the licensing authority shall <sup>20</sup><sup>21</sup>renew a Part II licence.

(3) (a) Subject to sub-paragraph (b), an authorised person may, before a Part II licence is issued, renewed or transferred, by written notice to the licensing authority, object to the issue, renewal or transfer on any reasonable ground, including any ground specified in regulation 3 (2).

<sup>22</sup>(b) No notice of objection to the issue, renewal or transfer of a Part II licence shall be entertained unless it is received by the licensing authority –

- (i) in the case of issue or transfer, within 21 days of the date on which notice of application for the issue or transfer is published in the *Gazette*; or
- (ii) in the case of renewal, not later than 21 days before the date on which the licence is due to expire.

(c) In this paragraph “authorised persons” means—

- (i) the owner of the premises used or intended to be used as licensed premises;
- (ii) the owner or occupier of any property situated within a radius of 400 metres from the premises used or intended to be used as licensed premises;
- (iii) a person in charge of a place of worship;
- (iv) the manager or principal of a school;

<sup>23</sup>(v)

(vi)

(vii)

(viii)

- <sup>24 25 26</sup>(4) The licensing authority may refuse to grant an application under paragraph (1) on any ground specified in regulation 3 (2).
- (5) The procedure for the hearing and determination of any application or objection made to the licensing authority under this regulation shall be such as the licensing authority may determine..
5. (1) Every application for the issue of a Part III licence shall be made to the licensing authority in the form set out in the Sixth Schedule and the licensing authority, may after consultation with the Commissioner and subject to the other provisions of these regulations, issue the licence.
- (2) (a) A licence as <sup>27</sup>Retailer of liquor and alcoholic products (Occasional) shall not be issued for a period of more than 12 hours.
- (b) A licence as <sup>28</sup>Retailer of liquor and alcoholic products (Restaurant) (Extension) shall not be issued for a period of more than 3 hours.
- <sup>29</sup>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. No application for the renewal of a <sup>30</sup>Part II licence shall be entertained unless—
- (a) the expired licence is returned to the licensing authority; and
- (b) the application is made not more than 2 months after the expiry of the licence.
7. (1) Where an application for the issue or transfer of a Part I or Part II licence has been refused, or where the licence has been cancelled, no fresh application shall be entertained from the applicant or licensee, as the case may be, during a period of 6 months from the date of refusal of the original application or cancellation of the licence, as the case may be.
- (2) Where proceedings for an offence have been instituted against the holder of a Part I or Part II licence, no application for the transfer of the licence shall be entertained or continued until the proceedings have been finally determined.
8. The licensing authority may, where it is satisfied that a licence has been destroyed, lost or defaced, and on payment of a fee of <sup>31</sup>200 rupees, issue to the licensee a duplicate licence.
9. <sup>32</sup>(1)
- (2) The <sup>3334</sup>Director-General shall—
- (a) cause a register of all Part I and Part II licences to be kept in such manner as he thinks fit; and
- (b) cause to be published in the Gazette at the end of every year, a list of all Part I and Part II licences issued, renewed, transferred, cancelled or surrendered.

### **PART III – <sup>35</sup>USE OF STILL AND TRANSFER OF EXCISABLE GOODS AND STILL**

10. <sup>36</sup>The registration of a holder of a still or the transfer of excisable goods shall, for the purpose of section 19 of the Act, be made in accordance with such procedures and in compliance with such conditions including the furnishing of a security for the possession and use of a still, as may be determined by the Director-General.
11. Where excisable goods are transferred, the transfer shall be accompanied by a copy of the relevant customs declaration or where there is no customs declaration, by a form approved by the Director-General and duly filled in by the transferor and the transferee.
12. <sup>37</sup> *revoked by GN 01 of 2010*
13. *revoked by GN 01 of 2010*
14. *revoked by GN 01 of 2010*
15. *revoked by GN 01 of 2010*
16. *revoked by GN 01 of 2010*

### **PART IV – OPERATIONS AT FACTORIES**

17. <sup>38</sup>(1) Subject to paragraph (2), a factory shall be opened or remain open and excisable goods may be manufactured or delivered at or moved to or removed from a factory on a public holiday or on any other day between the hours of - 8 a.m and 4 p.m, in the case of any
- (a) 8 a.m and 4 p.m, in the case of any week day other than a Saturday,; and
  - (b) 8 a.m and 1 p.m, in the case of a Saturday.
- (2) A factory may be opened or remain open an excisable goods may be manufactured or delivered at or moved to or removed from a factory on any other day outside the hours referred to in paragraph (1) provided that a written notification is given to the Director-General, not less than 2 days before the day on which the factory is to be kept open outside those hours.
18. (1) The Director-General may, for the purpose of exercising control over excisable goods—
- (a) station one or more officers at a factory;
  - (b) require that the mixing of alcohol with other ingredients for the manufacture of excisable goods be made in the presence of officers; or
  - (c) require that alcohol removed from a distillery to any other place in Mauritius be accompanied by an officer.
- (2) Where one or more officers—

- (a) are required in accordance with paragraphs (1) (b) or (1) (c);
  - (b) are stationed at a factory which is authorised to remain open—
    - (i) on a public holiday;
    - (ii) on any other day otherwise than during the hours specified in paragraph 17(1)(a) or 17(1)(b); or
    - (iii) during the hour fixed for the meal break, the licensee shall pay, in respect of every officer, the fee specified in the Seventh Schedule.
- 19.** (1) Subject to paragraph (2), every manufacturer shall, in respect of the travelling expenses of every officer stationed or required to be present at his factory, pay the fee specified in the Seventh Schedule.
- (2) The Director-General may authorise a manufacturer to provide transport at his expense for an officer and exempt him from the payment of any fee specified in paragraph (1).
- 20.** (1) Every fee payable under this regulation shall be paid in advance.
- (2) The Director-General may, in lieu of an advance payment, accept such deposit, bank guarantee or other guarantee as, in his opinion is adequate.
- 21.** (1) No person shall—
- (a) place any excisable goods manufactured by him in a container which is marked or branded with the name of another manufacturer; and
  - (b) use a vat or cask unless it has been gauged and marked by the Mauritius Standards Bureau <sup>39</sup>or any other competent body and a certificate received accordingly.
- (2) Every manufacturer shall place every vat in such manner as the Director-General may direct and cause it to be provided and affixed with glass tubes fitted with cocks and placed on a graduated scale the figures of which shall be marked in a legible manner.
- 22.** No person shall store water in a factory except with the Director-General's written authorisation.
- <sup>40</sup>**23.** No alcohol, molasses or sugar cane juice removed from a factory for delivery shall be transported or delivered <sup>41</sup>unless the transportation or delivery is accompanied by the relevant customs declaration duly dorsed by the transferor or where there is no customs declaration, by a form approved by the Director-General and duly filled in by the transferor.
- 24.** No excisable goods shall be removed from a factory, sold, stored, exposed or offered for sale except in a container—
- (a) with a label <sup>42</sup>showing the specific name of the goods, the quantity or weight and, where appropriate, the alcoholic strength of the goods; and
  - <sup>43</sup>(b) provided that a sample of the label is forwarded to the Director-General prior to the removal.

- 25.** The Director-General may require any excisable goods intended for export or for delivery free of excise duty to bear a distinctive mark approved by him.
- 26.** (1) Where excisable goods are authorised to be removed from a factory free of excise duty or at a reduced rate of excise duty—
- <sup>44</sup>(a) no person shall remove the goods from the factory unless they are accompanied by the relevant customs declaration or where there is no customs declaration, by a form approved by the Director-General and duly filled in by that person;
- (b) the person receiving the goods shall acknowledge receipt of them on <sup>45</sup>the verso of the customs declaration or the form referred to in subparagraph (a); and
- (c) the manufacturer shall, within 7 days of the removal of the goods, produce to the Director-General an acknowledgement from the person who received the goods.
- (2) Any manufacturer who fails to comply with paragraph (1) (c) shall be liable for the full rate of excise duty payable on the goods.
- 27.** (1) Subject to paragraphs (2) and (3), no licensed premises in respect of which a licence specified in column 1 of the First Schedule is in force shall be opened or remain open except during opening time.
- (2) Nothing in this regulation shall affect a right vested in a licensee to keep his licensed premises open for any other purpose connected with a trade or business which he is entitled to carry on there under any other enactment.
- (3) The holder of a licence specified in items <sup>46</sup>1, 2, 3, 4 and 7 of the First Schedule may, from 23 December in any year up to 4 January in the next ensuing year, keep his licensed premises open until 9 p.m. everyday.
- 28.** (1) No person shall, on any premises to which a licence specified in column 1 of the First Schedule relates, at any time which is not opening time—
- (a) sell liquor, rum, local rum or compounded spirits to any person;
- (b) allow any liquor, rum, local rum or compounded spirits to be consumed; or
- (c) obtain, consume or take away any liquor, rum, local rum or compounded spirits.
- (2) No person other than the licensee or his agent or servant may be or remain in licensed premises outside opening time.
- 29.** (1) <sup>47</sup>The Director-General shall cause a stocktaking of the excisable goods in a factory to be made-
- (a) every quarter; or
- (b) where alcohol is put to be matured, over such other period as the Director-General may determine.

- (2) The Director-General may, at any stocktaking, disregard any deficit which occurs in the process of manufacture of excisable goods up to the actual deficit, or—
- (a) 2 per cent for alcohol put to be matured, whichever is the lesser;
  - (b) one per cent for other excisable products, whichever is the lesser; or
  - (c) such other percentage as the Director-General may determine.
- 30.** Every manufacturer shall, for the purposes of the Act, keep in such manner and in such form as may be approved by the Director-General, a record specifying particulars of—
- (a) raw materials received;
  - (b) excisable goods manufactured; and
  - (c) excisable goods deposited in an excise warehouse and subsequently removed therefrom.

## **PART V – MEDICINAL TINCTURES AND DRUGS**

- 31.** No person shall remove alcohol deposited in the store room of a factory except for the manufacture of medicinal tinctures or drugs.
- 32.** No person shall manufacture a medicinal tincture or drug—
- (a) except under the direct supervision of a pharmacist; and
  - (b) unless the Permanent Secretary has previously approved the manufacture of the medicinal tincture or drug.
- 33.** (1) No person shall remove a medicinal tincture or drug from a factory unless it is contained in a sealed vessel with a label bearing the name of the manufacturer and the name and signature of the pharmacist under whose supervision it has been manufactured.
- (2) The Director-General shall not allow the delivery of a medicinal tincture or drug unless there is a certificate from the Chief Government Analyst that the medicinal tincture or drug cannot be used as a substitute for rum or local rum.

## <sup>48</sup>**PART VA – SUGAR SWEETENED NON-ALCOHOLIC BEVERAGES**

- <sup>49</sup>**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.

**PART VI – MANUFACTURE OF <sup>50</sup>FRUIT WINE,  
FORTIFIED FRUIT WINE, <sup>51</sup>ISLAND WINE, FORTIFIED ISLAND  
WINE, ADMIXED WINE, FORTIFIED ADMIXED WINE, MADE  
WINE, FORTIFIED MADE WINE, WINE AND FORTIFIED WINE**

- 34.** No fruit wine, fortified fruit wine, island wine, fortified island wine, admixed wine, fortified admixed wine, made wine, fortified made wine, wine or fortified wine shall contain any lead, copper, arsenic or sulphur dioxide the upper limits of which exceed—
- (a) in the case of lead, one part per million;
- (b) in the case of copper, seven parts per million;
- (c) in the case of arsenic, two-tenths of a part per million; and
- (d) in the case of sulphur dioxide, 450 milligrams per litre at 20 degrees.
- 35.** The excise duty on —
- (a) fruit wine, island wine, made wine, admixed wine and wine, shall be due at the time the fermentation process is complete; and
- (b) fortified wine, fortified island wine, fortified admixed wine, fortified made wine and fortified fruit wine shall be due at the time of mixing the wine, island wine, admixed wine, made wine or fruit wine with alcohol.

36. Except with the Director-General's written authorisation, no person shall use alcohol or liquor received for the manufacture of fortified wine or fortified fruit wine, fortified island wine, fortified admixed wine, fortified made wine on a day other than that on which they are received at the factory.
37. No person shall use a preservative, other than sulphur dioxide up to a maximum of four hundred and fifty parts per million, in the manufacture of fruit wine, fortified fruit wine, island wine, fortified island wine, admixed wine, fortified admixed wine, made wine, fortified made wine, wine and fortified wine.
38. No fortified wine, fortified island wine, fortified admixed wine, fortified made wine or fortified fruit wine shall contain any colouring matter which is not approved by the Permanent Secretary.
39. Every manufacturer shall cause every container or cask containing fruit wine, fortified fruit wine, island wine, fortified island wine, admixed wine, fortified admixed wine, made wine, fortified made wine, wine and fortified wine removed from a factory to be marked at each end with his name, a serial number and the quantity of fruit wine, fortified fruit wine, wine and fortified wine it contains.
40. Every manufacturer shall cause every vat or cask—
- (a) used for the manufacture or storage of fruit wine, fortified fruit wine, island wine, fortified island wine, admixed wine, fortified admixed wine, made wine, fortified made wine, wine and fortified wine to be serially numbered;
  - (b) used for the storage of fruit wine, fortified fruit wine, island wine, fortified island wine, admixed wine, fortified admixed wine, made wine, fortified made wine, wine and fortified wine to be kept in such place and in such manner as may be approved by the Director-General.
41. No fruit wine, island wine, made wine, admixed wine or wine shall contain any—
- (a) antimony, cadmium, chromium, zinc, mercury or any of their compounds;
  - (b) gamboge;
  - (c) picric acid, victoria yellow, manchester yellow, aurantia or aurine.

## **PART VII – CIDER, PERRY AND OTHER ALCOHOLIC BEVERAGES**

42. Any person who—
- (a) ferments any saccharine liquor;
  - (b) adds water, sugar, yeast or any other ingredient to perry, cider or any other alcoholic beverage;
  - (c) blends cider, perry, or cider and perry;

- (d) desulphurises, de-acidifies, clarifies, filters, pasteurises, decolours or deodorises cider, perry or any other alcoholic beverage; or
- (e) adds carbon dioxide to cider or perry to make sparkling cider or perry,

shall be deemed to be manufacturing cider, perry or alcoholic beverages, as the case may be.

- 43. The excise duty on cider, perry and other alcoholic beverages shall be due at the time any of the processes specified in regulation 42 has taken place.
- 44. No person shall label any cider, perry or alcoholic beverage as “Sparkling” unless it is carbonated to the satisfaction of the Director-General.

### **PART VIII - PERFUMED SPIRITS AND COSMETICS**

- 45. <sup>52</sup>No person shall mix alcohol with other ingredients in the course of the manufacture of perfumed spirits or cosmetics except with the written authorisation of the Director-General and subject to the terms and conditions specified in the authorisation.
- 46. <sup>53</sup>Every person licensed as manufacturer of perfumed spirits or cosmetics shall keep records and blending reports, on computer or otherwise, of alcohol purchased, used and quantity obtained.
- 47. <sup>54</sup>*revoked by GN 152 of 2016.*

### **PART IX - SPIRIT VINEGAR AND VINEGAR**

- 48. <sup>55</sup>(1) No person shall mix alcohol, fruit wine or wine with other ingredients in the course of manufacture of spirit vinegar or vinegar on a day other than on which they are received except-
  - (a) with the written authorisation of the Director-General; and
  - (b) in vats or casks which have previously been gauged by the Mauritius Standards Bureau or other competent body
 (2) Every person licensed as manufacturer of spirit vinegar and vinegar shall keep records and blending reports, on computer or otherwise, of alcohol purchased, used and quantity obtained
- 49. (1) No vinegar or spirit vinegar shall contain—
  - (a) any colouring matter except caramel;
  - (b) any lead, copper or arsenic the upper limits of which exceed—
    - (i) in the case of lead, two parts per million;
    - (ii) in the case of copper, twenty parts per million;
    - (iii) in the case of arsenic, one part per million.
 (2) No person shall use a preservative, other than sulphur dioxide up to a maximum of seventy parts per million, in the manufacture of vinegar or spirit vinegar.

50. <sup>56</sup>(1) *revoked by GN 01 of 2010*
- (2) *revoked by GN 01 of 2010*
- (3) The alcohol, fruit wine or wine shall be mixed with a quantity of water sufficient to reduce the strength of the product to a strength of 10 per cent of alcohol by volume.
- (4) No acetous liquid used in the manufacture of spirit vinegar or vinegar shall contain less than 7 degrees of acetic acid measured by Salleron's acidimeter.
51. No alcohol used in the manufacture of spirit vinegar shall be of an alcoholic strength of less than 92 per cent of alcohol by volume.

## **PART X – LEAF TOBACCO AND TOBACCO PRODUCTS**

52. No manufacturer shall store leaf tobacco purchased from the Tobacco Board except in an excise warehouse.
53. (1) Tobacco products removed from a factory may, with the Director-General's written authorisation and subject to paragraph (2) be returned to that factory for reconditioning.
- (2) No tobacco product shall be returned to a factory for reconditioning unless they are in the original and immediate containers in which they are sold by retail.
54. (1) A manufacturer who wishes to remove leaf tobacco from a tobacco warehouse shall submit an application to the Director-General in a form approved by him.
- (2) No leaf tobacco shall be delivered by the Tobacco Board unless authorised by the Director-General.
- (3) A copy of the application for removal specified in paragraph (1) shall accompany the leaf tobacco when it is removed from the tobacco warehouse.
55. Except with the Director-General's written authorisation and subject to such conditions as he thinks fit to impose, no person shall dispose of tobacco waste or dust left over after the manufacture of tobacco products in a factory.
56. Every packet and package containing tobacco products shall contain an indication showing that the tobacco has been manufactured in Mauritius.

## **PART XI - BEER AND SHANDY**

57. Any person who—
- (a) steeps malt grains in hot water;
  - (b) steeps hops in hot water;
  - (c) ferments hops or malt liquor;
  - <sup>57</sup>(ca) ferments other agricultural products, including their derivatives;

- (cb) ferments a combination of malt and other agricultural products, including their derivatives;
- (d) carries out the alcoholic fermentation of an aqueous extract of germinated cereals with the addition of hops or other wholesome bitter with or without the addition of unmalted cereals or liquor under any form; or
- (e) adds carbon dioxide to flat uncarbonated beer imported in bulk,

shall be deemed to be manufacturing beer.

**58.** No person shall remove beer or shandy from a factory in any quantity less than 45 litres.

**59.** No manufacturer shall bottle or sell bottled beer or shandy which—

- (a) is not carbonated to the satisfaction of the Director-General;
- (b) is not stoppered by means of crown corks or other stoppers approved by the Director-General;
- (c) contains any arsenic, copper, lead or sulphur dioxide the upper limits of which exceed—
  - (i) in the case of arsenic, two-tenths of a part per million;
  - (ii) in the case of copper, seven parts per million;
  - (iii) in the case of lead, one part per million;
  - (iv) in the case of sulphur dioxide, seventy parts per million;

**60.** The excise duty on beer shall be due—

- (a) in the case of flat uncarbonated beer imported in bulk for conditioning in Mauritius, at the time of conditioning;
- (b) in every other case, at the time worts are collected in fermenting vessels ready for fermentation.

**61.** The excise duty on shandy shall be due at the time the mixture of beer and soft drink is made.

**62.** Any residue remaining after the manufacture of beer may, with the approval of the Director-General and subject to such conditions as he thinks fit to impose, be disposed of for use as animal food or manure or for any other lawful purpose.

## **PART XII - STILLs, MOLASSES AND WASH**

**63.** (1) Every person who intends to construct or import a still or to cause a still to be constructed or imported shall give written notice of his intention to the Director-General.

- (2) Every person specified in paragraph (1) shall, within twenty-four hours of the construction or importation of the still, make a declaration to that effect in a register kept for the purpose by the Director-General and state where the still is to be kept.
  - (3) The owner of a still shall not sell or transfer it to any other person unless—
    - (a) he has given written notice of the transfer to the Director-General; and
    - (b) the transferee makes a declaration to that effect in the register kept for the purpose by the Director-General and stating where the still is to be kept.
- 64.** (1) Where a declaration is made under regulation 63 (3) (b), the Director- General shall, subject to regulation 65, <sup>58</sup>register the person making the declaration authorising the possession of the still.
- (2)<sup>59</sup> revoked by GN 1 of 2010.
- 65.** (1)<sup>60</sup> No person in possession of a still shall be registered unless seals have been affixed to the still.
- (2) Where the registration of a person in possession of a still is cancelled, the Director-General shall affix seals to the still.
- (3) Where the seals affixed to a still are broken or damaged, the person in possession of the still, on becoming aware of the breakage or damage, shall forthwith notify the Director-General.
- 66.** Every person licensed or authorised to possess a still shall, within 7 days of the issue of the licence or authorisation to him, cause to be marked or stamped on the still, or affixed to it or on such parts as the Director-General requires, a stamp or impression in such form and in such manner as the Director-General may direct.
- 67.** <sup>61</sup>Any person who wishes to remove molasses from a sugar factory or residue of wash from the was vats of a distillery for the purpose of using them as manure or in the manufacture of manure or for any other lawful purpose shall give written prior notice to the Director-General stating the quantity of molasses or residue of wash required.

### **PART XIII - DISTILLERIES**

- 68.** (1) Except with the Director-General's written authorisation the distillery and its storeroom shall each have proper fastenings for both customs locks and the manufacturer's locks.
- (2) The discharge pipe from the worm or refrigerators of every still shall be enclosed in a box with transparent sides communicating with fixed pipes for alcohol and feints or low wines.
- (3)<sup>62</sup> Every box shall be constructed to the satisfaction of the Director-General and shall have proper fastenings for locks or seals for both Customs and the manufacturer.
- 69.** Every manufacturer shall keep a register in which he shall daily record and sign the quantities and strength of alcohol and feints or low wines deposited in or removed from the storeroom.

70. (1) Subject to paragraph (2), all alcohol distilled in a distillery shall directly and immediately be run off by means of pipes from the still into the butts in the storeroom by passing through a flowmeter<sup>63</sup> which has previously been gauged and marked by the legal Metrology Department or other competent body.
- (2) The Director-General may dispense a manufacturer from the use of a flowmeter under paragraph (1) for such period as he may determine.
71. Except with the Director-General's written authorisation no person shall remove alcohol from a storeroom otherwise than in vessels containing not less than 200 litres each and marked in a legible manner—
- (a) the contents of the vessels in litres; and
  - (b) the name of the manufacturer.
72. <sup>64</sup>No person shall export alcohol except with the written authorisation of the Director-General and subject to the terms and conditions specified in the authorisation.

#### **PART XIV - RUM OR LOCAL RUM**

73. (1)<sup>65</sup> Where it is proposed to remove alcohol from a vat or cask for the manufacture of rum, local rum or compounded spirits, the manufacturer shall take a sample of the alcohol contained in the vat or cask in a clean bottle and forward it to the Chief Government Analyst for analysis..
- (2)<sup>66</sup> *revoked by GN 01 of 2010*
- (3) No person shall remove alcohol from, nor add alcohol to, a vat or cask from which a sample has been taken under paragraph (1) unless a certificate is given by the manufacturer certifying that the alcohol in the vat or cask does not contain a proportion of furfuraldehyde higher than one-tenth of a gramme per hectolitre of absolute alcohol.
74. Where a sample of alcohol, rum, local rum or compounded spirits is taken otherwise than under regulation 73—
- (a) the officer taking the sample shall issue a receipt indicating the approximate amount of the sample;
  - (b) the sample shall, unless the quantity secured is insufficient for the purpose, be divided into three parts, each part being placed in a clean, dry bottle with a label bearing the date on which the sample was taken, the signature of the officer and such other particulars as may be necessary for the identification of the sample;
  - (c) the 3 bottles shall be sealed and one shall be forwarded to the Chief Government Analyst for analysis, one shall be delivered to the person from whom the sample was taken, and one shall be kept by the officer.
75. Where a report from the Chief Government Analyst shows that any alcohol in a vat or cask in a distillery contain a proportion of furfuraldehyde higher than one-tenth of a gramme per

hectolitre of absolute alcohol, the officer shall not authorise any alcohol in that vat or cask to be used in the manufacture of rum, local rum or compounded spirits.

76. (1) Where the report from the Chief Government Analyst shows that any sample taken under regulation 74 contains a proportion of furfuraldehyde higher than one-tenth of a gramme per hectolitre of absolute alcohol, the Director-General shall give notice thereof in writing to the person from whom the sample was taken.
- (2) The person to whom a notice under paragraph (1) is given shall, if proceedings are instituted against him for an offence, produce in court the sample, if any, delivered to him.

## **PART XV - MATURED RUM, <sup>67</sup>MATURED LOCAL RUM OR MATURED AGRICULTURAL RUM**

77. Every manufacturer shall store alcohol intended for maturation in such part of a storeroom as the Director-General may direct.
- <sup>68</sup>78. Every manufacturer intending to bottle matured rum, matured local rum or matured agricultural rum shall, immediately after the bottling of a consignment, submit to the Director-General a return showing the quantity of matured rum, matured local rum or matured agricultural rum received and the quantity obtained after bottling.
- <sup>69</sup>79. (1) No person shall use a preservative in the manufacture of matured rum, matured local rum or matured agricultural rum.
- (2) No matured rum, matured local rum or matured agricultural rum shall contain any lead, copper, or arsenic the upper limits of which exceed—
- (a) in the case of lead, five-tenths of a part per million;
  - (b) in the case of copper, two parts per million;
  - (c) in the case of arsenic, two-tenths of a part per million.
- (3) No person shall bottle matured rum, matured local rum or matured agricultural rum unless—
- (a) the matured rum, matured local rum or matured agricultural rum is placed in bottles not exceeding one litre;
  - (b) every bottle is sealed in such a manner as to make it impossible for the bottle, when sealed, to be uncorked or unstoppered without the seal being broken off or showing signs of having been tampered with;
  - (c) every bottle bears a label on which shall be inscribed in a legible manner—
    - (i) the name and address of the factory in which the matured rum, matured local rum or matured agricultural rum was manufactured;
    - (ii) a serial number relating to the bottling operation; and

- (iii) a warning notice in the following terms- “Purchasers are warned that the seal borne by this container should be intact at the time of purchase”.

<sup>70</sup>**80.** Every manufacturer shall cause every package containing matured rum, matured local rum or matured agricultural rum for export —

- (a) to be wired and sealed;
- (b) to be legibly marked on the outside with—
  - (i) the number of bottles it contains;
  - (ii) the total contents of matured rum, matured local rum or matured agricultural rum in litres; and
  - (iii) the name of the owner of the matured rum, matured local rum or matured agricultural rum.

**80A.** <sup>71</sup>(1) (a) Any manufacturer may apply to the Director-General for a certificate of age.

(b) The application under subparagraph (a) shall be made in such form and manner as the Director-General may determine.

(2) (a) On receipt of an application under paragraph (1), the Director-General may, on the basis on his records, issue a certificate of age.

(b) A certificate of age issued under subparagraph (a) shall be in such form and manner as the Director-General may determine.

## **PART XVI - DENATURED ALCOHOL**

**81.** (1) The strength of alcohol, the materials used and the proportion in which they shall be used for the manufacture of denatured alcohol shall be those set out in the Tenth Schedule.

(2) No person shall manufacture, sell or store denatured alcohol as power alcohol (red) unless the alcohol used for the manufacture contains not more than —

- (a) 5 milligrammes of dry matter per 1,000 grammes;
- (b) 15 milligrammes of organic acid, calculated as acetic acid, per litre; and
- (c) 3 milligrammes of sulphurous or sulphuric acid per litre.

**82.** The Director-General may, in writing, authorise a distiller-bottler to denature alcohol in quantities of not less than 100 litres at a time on such conditions as he thinks fit.

**83.** (1) Alcohol intended for denaturing shall be kept in a vat or cask in the storeroom of a distillery and so separated from other spirits intended for human consumption as the Director-General may direct.

(2) Where alcohol intended for denaturing is stored in a cask, there shall be marked at each end of the cask in a legible manner—

- (a) the contents of the casks in litres;
  - (b) the name of the distiller-bottler; and
  - (c) the word “alcohol”.
- (3) When denaturing of alcohol in a cask is completed, the word “Denatured” shall immediately be marked in a legible manner at each end of the cask before the word “alcohol”.

**84.** Every distiller-bottler shall keep at his distillery a register in which he shall record particulars of all denatured alcohol manufactured and delivered by him.

## **PART XVII - DISTILLER-BOTTLER**

- 85.** (1) Every distiller-bottler shall record in separate registers —
- (a) all goods, whether excisable or not, received and used in manufacture at his factory;
  - (b) all excisable goods manufactured at and removed from his factory.
- (2) No person shall deliver alcohol of more than <sup>72</sup>55 per cent of alcohol by volume from a distiller-bottler premises except for purposes of export.

## **PART XVIII - BOTTLING PREMISES**

- 86.** (1) No distiller-bottler or manufacturer of local rum and compounded spirits made from local rum shall purchase or obtain alcohol from any person other than from a distiller-bottler.
- (2) Where alcohol is received at a bottling premises, the manufacturer shall transfer the alcohol to a vat or cask unless he is authorised by the Director-General to store it at his bottling premises in its original sealed containers.
- 87.** No distiller-bottler or manufacturer of local rum and compounded spirits made from local rum shall manufacture, sell or store any compounded spirits unless they have a density which is less than that of water.

## **PART XIX - LIQUOR DEPOTS**

- 88.** No person shall bottle liquor imported or purchased in bulk otherwise than in a liquor depot or a bonded warehouse.
- 89.** Every liquor depot which contains liquor imported or purchased in bulk shall be kept under both customs locks and the manufacturer's locks.
- 90.** (1) Every bottler of liquor shall keep a register in which he shall record the quantity of liquor received, bottled and delivered by him.
- (2) Every consignment of imported liquor and every type of liquor shall be recorded separately in the register.

91. Where the bottling of any consignment or type of liquor is completed, the bottler shall submit to the Director-General a return, showing the quantity of liquor received and the quantity of liquor bottled, signed by the bottler and countersigned by an officer.
92. A liquor depot may be used by two or more bottlers of liquor if
- (a) separate licences are issued to the bottlers of imported liquor;
  - (b) the liquor depot is used by only one bottler of imported liquor at any one time; and
  - (c) the bottlers of imported liquor comply with such conditions as the Director-General thinks fit to impose in that behalf.
93. A bottler of imported liquor may bottle liquor imported or purchased by another person at his liquor depot if-
- (a) the labels used by him mention the name of the importer or purchaser of the liquor; and
  - (b) he complies with such conditions as the Director-General thinks fit to impose.
94. Subject to such conditions as the Director-General thinks fit to impose, a bottler of imported liquor may blend or mix imported or purchased liquor of different types.

## **PART XX - ALCOHOL FOR OTHER PURPOSES**

95. (1) Any person who requires alcohol for a purpose which is not otherwise specified in these regulations, shall make an application to the Director-General stating—
- (a) the quantity of alcohol required;
  - (b) the purpose for which the alcohol is to be used;
  - (c) the process of manufacture;
  - (d) the reason denatured alcohol cannot be used in the process of manufacture; and
  - (e) the premises where the alcohol is to be used.
- (2) Where the Director-General is satisfied that—
- (a) denatured alcohol cannot be used in the process of manufacture;
  - (b) the premises where alcohol are to be used are suitable for the purpose;
  - (c)<sup>73</sup> proper records are being kept by the applicant;
  - (d) the finished product can in no way be used as a substitute for rum or local rum; and
  - (e) the appropriate excise duty, if any, has been paid, he may grant the application subject to such conditions as he thinks fit to impose.

## **PART XXI - RETAIL OF LIQUOR AND ALCOHOLIC PRODUCTS**

- 96.** No person licensed to sell liquor and alcoholic products by retail shall obtain liquor and alcoholic products except from a wholesale dealer in liquor and alcoholic products.
- 97.** No person licensed to sell rum, local rum or compounded spirits shall sell, store or have on his licensed premises or in any room adjoining his licensed premises any rum, local rum or compounded spirits of less than 37 per cent of alcohol by volume.
- 98.** No person, other than a licensee authorised to receive rum, local rum and compounded spirits by virtue of his licence, shall purchase or procure or employ any person to purchase any rum, local rum or compounded spirits from any source except from a person who is licensed to sell rum, local rum or compounded spirits by retail.
- 99.** (1) No person licensed to sell liquor and alcoholic products for consumption on or off the premises shall effect a sale to any person below the age of 18.
- (2) (a) Subject to subparagraph (b), no person licensed to sell liquor, rum, local rum or compounded spirits for consumption on the licensed premises, shall admit into the licensed premises any person below the age of 18.
- <sup>74</sup>(b) This paragraph shall not apply to the holder of a licence of Retailer of liquor and alcoholic products (Hotel), Retailer of liquor and alcoholic products (Boarding House), Retailer of liquor and alcoholic products (Restaurant) or Retailer of liquor and alcoholic products (Restaurant) (Extension).
- (3) No retailer shall admit into, or allow to remain on, his licensed premises any person who is drunk, violent, quarrelsome or disorderly, or any other person whose presence on the licensed premises is not authorised by any other law in force.
- (4) No liquor, rum, local rum or compounded spirits shall be sold, stored or consumed in any room which, directly or indirectly, gives access to licensed premises.
- (5) No retailer shall employ any person suffering from any infectious or communicable disease.

## **<sup>75</sup>PART XXIA – EXCISE STAMPS**

- 99A.** (1) For the purposes of section 25 (2) (d) of the Act, no excisable goods specified in the Twelfth Schedule shall, subject to paragraph (3), be manufactured in, or imported into, Mauritius unless the goods are affixed with an excise stamp.
- (2) The excise stamp under paragraph (1) shall be affixed in the manner specified in Column 2 of the Twelfth Schedule corresponding to the excisable goods specified in Column 1 of that Schedule.
- (3) Paragraph (1) shall not apply to excisable goods where they are –
- (a) intended for export;
- (b) used as ship's stores;

- (c) entered into a freeport zone under the Freeport Act 2004;
  - (d) intended for sale in a duty-free shop under the Customs Act;
  - (e) intended for sale to visitors, departing citizens of Mauritius or a master or members of a crew leaving for a foreign airport or port<sup>76</sup> in a shop under the Deferred Duty and Tax Scheme under the Customs Act;
  - (f) Imported directly by diplomatic missions, or delivered from a bonded warehouse to diplomatic missions and agents, for their exclusive use;
  - <sup>77</sup>(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.
- (4) Every excise stamp shall –
- (a) be of such size and colour applicable to the type of excisable goods, as the Director-General may approve;
  - (b) have a printed ultraviolet background, making any falsification by mechanical or chemical means apparent to the eye;
  - (c) bear the words “ Mauritius Revenue Authority” and the logo thereof;
  - (d) bear the name of the printer or a mark by which the printer can be identified and a serial number by which it can be identified;
  - (e) include a reference that the printer has been approved by the Director-General.

**99B.** (1) No person shall, in the course of his business, sell or otherwise transfer excisable goods specified in the Twelfth Schedule unless the goods are affixed with an excise stamp issued by the Director-general under regulation 99C(3) ;

<sup>78 79 80 81</sup> (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.

(3) Subject to regulations 99A (3) , any excisable goods specified in the Twelfth Schedule manufactured in, or imported into, Mauritius not bearing an excise stamp shall, unless the contrary is proved, be presumed to have been manufactured in, or imported into, Mauritius without payment of duty, excise duty and taxes and shall be liable to seizure and forfeiture.

- 99C.** (1) Every manufacturer or importer of excisable goods specified in the Twelfth Schedule shall, not later than 60 days prior to the manufacture or importation of those excisable goods, apply to the Director-General, in such form and manner as the Director-General may determine, for the purchase of excise stamps.
- (2) Where an application under paragraph (1) is approved by the Director-General, the manufacturer or importer shall pay to the Director-General, in respect of every excise stamp, the fee specified in Column 3 of the Twelfth Schedule corresponding to the excisable goods specified in Column 1 of that Schedule, within such period as may be specified in the letter of approval.
- (3) The Director-General shall, at the time of payment of the fee under paragraph (2), issue to the manufacturer or importer, as the case may be, the excise stamps referred to in the letter of approval for compliance with regulation 99A.
- (4) Any excise stamp spoiled or damaged shall be returned to the Director-General by the manufacturer or importer.
- <sup>82</sup>(5) (a) The Director-General shall cause a stocktaking to be made every calendar quarter in respect of –
- (i) excise stamps used by a manufacturer or an importer;
  - (ii) excise stamps spoiled or damaged in the process of affixing the excise stamps and returned to the Director-General; and
  - (iii) excise stamps accounted as spoiled or damaged by a manufacturer or an importer, but not returned to the Director-General.
- (b) Any excise stamp accounted as spoiled or damaged by the manufacturer or importer, but not returned to the Director-General, shall be deemed to have been used and shall attract –
- <sup>83</sup>(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;
  - (iii) in respect of goods of Heading 22.08, duty, excise duty and taxes based on the highest rate applicable to such excisable goods cleared or removed for home consumption during the last 4 calendar quarters by reference to their alcoholic strength, volume and value; or
  - (iv) in respect of cigarettes, 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 quantity and value.
- (c) The computation of duty, excise duty and taxes on account of the excise stamps referred to in paragraph (b) shall be made in respect of the last 4 calendar quarters, not later than 15 days after the end of every fourth calendar quarter.

- (d) <sup>84</sup>(i) The Director-General may, in computing the duty, excise duty and taxes under subparagraph (c), give an allowance of up to one per cent of the quantity of excise stamps used by a manufacturer or an importer in respect of the last 4 calendar quarters.
- (ii) For the purpose of sub subparagraph (i), the allowance shall be applied on product basis referred to in subparagraph (b).
- 99D.** (1) Every manufacturer or importer shall keep a daily record with a summary at the end of each month, on computer or otherwise, of excise stamps showing, in respect of each type and colour –
- (a) the date of issue under regulation 99C (3), the quantity and serial numbers;
- (b) the date on which the excise stamps are forwarded for compliance with regulation 99A, the quantity and serial numbers;
- (c) the date on which spoiled or damaged excise stamps are returned to the Director-General, the quantity and serial numbers;
- (d) the remaining excise stamps, its quantity and serial numbers.
- (2) Every record under paragraph (1) shall form part of the records referred to in section 24 of the Act.

#### **<sup>85</sup>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.

#### **<sup>86</sup>PART XXIB – LEVY ON ENERGY CONSUMPTION**

- 99E.** (1) For the purposes of section 3E of, and Part IV of the First Schedule to, the Act, there shall be delivered to the Director-General, in respect of an electrical appliance, at the time of delivery of documents with an entry under section 16 of the Customs Act, a certificate of conformity from the manufacturer of the electrical appliance or from an accredited institution.

- (2) (a) Where the Director-General –
- (i) finds that a certificate of conformity delivered to him does not emanate from an accredited institution referred to in the Thirteenth Schedule; or
  - (ii) is of opinion that a document delivered to him which purports to specify the energy consumption of an electrical appliance based on the standard load or energy efficiency index, as the case may be, is not a certificate of conformity,

The certificate or document, as the case may be, shall, prior to the clearance of the electrical appliance from Customs, be referred by the importer to the Mauritius Standards Bureau for further verification and recommendation thereon.

- (b) Where the certificate of document referred to in subparagraph (a) is verified and recommended by the Mauritius Standards Bureau and is delivered by the importer to the Director-General, the electrical appliance shall, for the purposes of this regulation, be cleared by Customs.

- (3) Where the Director-General is of opinion that an electrical appliance is not in accordance with the certificate or document referred to in paragraph (1) or (2), he may seek the services of the Mauritius Standards Bureau to conduct an examination or test and to report thereon.

- (3A) <sup>87</sup>(a) Where an electrical appliance is imported for personal use and is not accompanied by a certificate of conformity from the manufacturer or an accredited institution, or a document which purports to specify its energy consumption, the importer shall, prior to the clearance of the electrical appliance from Customs, request the Mauritius Standards Bureau to conduct an examination or test on the appliance and report thereon.

- (b) Where the electrical appliance referred to in subparagraph (a) –

- (i) is examined or tested and recommended by the Mauritius Standards Bureau, the electrical appliance shall be cleared by Customs;
- (ii) cannot be examined or tested by the Mauritius Standards Bureau, the electrical appliance shall be cleared by Customs under the appropriate Heading and in the subheading attracting the highest rate of excise duty.

- (4) This regulation shall not apply to an electrical appliance –

(a) shipped on or before 31 August 2013;

(b) imported under items E1, E2, E6, E9, E10 and E13 of Part II of the First Schedule to the Customs Tariff Act<sup>88</sup>; or

(c) imported under regulation 9(3) of the Investment Promotion (Mauritian Diaspora Scheme) Regulations 2015.

## **<sup>89</sup>PART XXIC – BIODEGRADABLE AND NON-BIODEGRADABLE PLASTIC CONTAINERS**

- 99F.** (1) Subject to section 16 of the Customs Act or section 4 of the Excise Act, as the case may be, the Director-General shall not clear any consignment of plastic containers for home consumption unless there is a certificate issued by the manufacturer of the plastic containers.
- (2) The certificate referred to in paragraph (1) shall –
- (a) set out the materials used to manufacture the plastic containers; and
  - (b) specify whether the plastic containers are manufactured from –
    - (i) petroleum-based materials or their derivatives, in which case the plastic containers shall be classified as non-biodegradable;
    - (ii) from any materials other than petroleum-based materials or their derivatives, in which case the plastic containers shall be classified as biodegradable.
- (2A) Notwithstanding paragraph (1), where the importer or manufacturer of plastic containers does not submit the certificate –
- (a) the plastic containers shall be deemed to be non-biodegradable; and
  - (b) the Director-General shall clear the plastic containers on payment of the excise duty in accordance with paragraph (3).
- (3) (a) The plastic containers shall, in accordance with paragraph (2) and (2A), attract excise duty at the rate specified in Column 5 of Part I of the First Schedule to the Act.
- (b) Notwithstanding paragraph (a), excise duty shall be exempted on non-biodegradable plastic containers falling under item 90 of Part IA of the First Schedule to the Act.
- (4) Where the Director-General has reasonable doubt on the accuracy of the certificate referred to in paragraph (2), he shall –
- (a) (i) take samples of the plastic containers for testing at the time of importation or from the place of manufacturer, as the case may be; and
  - (ii) request the National Environment Laboratory to carry out a test using the Fourier Transform-Infrared Spectroscopy to determine whether the plastic containers contain petroleum-based materials or their derivatives;

- (b) notwithstanding paragraph (a), clear the goods on the condition that the importer or manufacturer furnishes a security to cover the amount of excise duty and taxes payable thereon.
- (5) Where the result of the test referred to in paragraph (4)(a)(ii) indicates that the plastic containers contain petroleum-based materials or their derivatives, the Director-General shall –
- (a) not later than 5 working days from the receipt of the test result, require the importer or manufacturer, by notice in writing, to pay –
    - (i) the amount of underpayment as per section 24A of the Customs Act; and
    - (ii) the cost incurred for testing;
  - (b) release the security referred to in paragraph (4)(b) on payment of the amount referred to in subparagraph (a).
- (6) Where the result of the test referred to in paragraph (4)(a)(ii) indicates that the plastic containers do not contain petroleum-based materials or their derivatives, the Director-General shall release the security referred to in paragraph (4)(b).
- (7) This Part shall not apply to –
- (a) plastic containers not meant for commercialisation, not exceeding 10 units in quantity;
  - (b) goods imported under items E8, E9, E10, E11, E13 and E19 of Part II of the First Schedule to the Customs Tariff Act;
  - (c) goods imported under regulation 9(3) of the Investment Promotion (Mauritian Diaspora Scheme) Regulations 2015;
  - (d) goods imported for further processing and subsequent re-exporting;
  - (e) goods imported as relief consignment as defined under the Customs Act; and
  - (f) the island of Rodrigues.
- (8) For the purpose of this Part –  
 “biodegradable plastic container” means a plastic container manufactured from any material other than petroleum-based materials or their derivatives.

## **PART XXII - MISCELLANEOUS**

- 100.** A warrant issued under section 30 of the Act shall be in the form specified in the Eleventh Schedule.
- 101.** (1) Subject to paragraph (2), no liquor and alcoholic products shall be sold in any constituency, town or village —

- (a) on any day on which a poll is taken in respect of any election conducted in accordance with the Representation of the People Act;
  - (b) on any day preceding such day; and
  - (c) on any day on which the counting of the votes takes place in respect of such election.
- (2) The Minister may exempt such establishments as he thinks fit from compliance with the provisions of paragraph (1).
- 102.** (1) No person shall use a preservative in the manufacture of rum, local rum or compounded spirits.
- (2) No person shall sell or store rum, local rum or compounded spirits if they contain any lead, copper or arsenic the upper limits of which exceed—
- (a) in the case of lead, five-tenths of a part per million;
  - (b) in the case of copper, two parts per million;
  - (c) in the case of arsenic, two-tenths of a part per million.
- 103.** Subject to regulation 49 (1) (a), no excisable goods shall contain any colouring matter which has not been approved by the Permanent Secretary.
- <sup>90</sup>**103A.** Any person who contravenes these regulations shall commit an offence and shall, on conviction, be liable to a fine not exceeding 50,000 rupees and to imprisonment for a term not exceeding 2 years and the excisable goods which are the subject matter of the contravention shall be liable to forfeiture.
- 104.** (1) Subject to paragraph (2), the Excise Regulations 1975 are repealed.
- (2) Notwithstanding the repeal of those regulations, any act or thing done under those regulations shall be deemed to have been done under these regulations.
- 105.** These regulations shall come into operation on 18 June 1994.

Made by the Minister on 17 June 1994.

**FIRST SCHEDULE**  
(regulations 2, 27 and 28)

	<b>Licence</b>	<b>Days and hours</b>
1	Retailer of liquor and alcoholic products - off	<p>(a) Monday to Fridays (other than public holidays), between 8 a.m and 9 p.m</p> <p>(b) Saturdays (other than public holidays), between 8 a.m and 10 p.m.</p> <p>(c) Sundays and public holidays, between 8 a.m and 6 p.m</p>
2	<p>(a) Retailer of liquor and alcoholic products – on and off</p> <p>(b) Retailer of Beer and alcoholic beverages</p>	<p>(a) Mondays to Saturdays (other than public holidays), between 4 p.m and 7 p.m</p> <p>(b) Sundays and public holidays, between 10 a.m and noon</p>
3	Retailer of liquor and alcoholic products - Restaurant	Everyday, between 8 a.m and midnight
4	Retailer of liquor – Private club	<p>(a) Mondays to Fridays (other than public holidays), between 4 p.m and 10 p.m.</p> <p>(b) Saturdays, Sundays and public holidays, between 10 a.m and 10 p.m.</p>
5	Retailer of liquor – Night club	<p>(a) Mondays to Saturdays, between midnight and 2 a.m. and between 9 p.m and midnight</p> <p>(b) Sundays and public holidays, between midnight and 3 a.m and between 9 p.m and midnight.</p>
6	Retailer of liquor – Casino and Gaming House	<p>(a) Mondays to Saturdays, between midnight and 5 a.m and between 7 p.m and midnight.</p> <p>(b) Sundays and public holidays, between midnight and 5 a.m and between noon and midnight.</p>
6A	Retailer of beer, alcoholic beverages, alcoholic products and liquor - Pub	<p>(a) Mondays to Thursdays and Sundays between 5 p.m. and midnight</p> <p>(b) Fridays, Saturdays and eve of Public Holidays</p>

		between midnight and 2 a.m. and between 5 p.m. and midnight.
6B	Retailer of beer, alcoholic beverages, alcoholic products and liquor – <i>Table d’Hote</i>	Mondays to Sundays between 10 a.m. and 10 p.m.
7	Any licence authorising the sale of liquor, rum, local rum and compounded spirits (solely by wholesale)	Mondays to Sundays (other than public holidays), between 8 a.m and 5 p.m

<sup>91</sup> 92

<sup>93</sup>**SECOND SCHEDULE** (*revoked*)

**<sup>94</sup>THIRD SCHEDULE**  
(regulation 3)

Bottler of imported liquor

Brewer

Distiller-Bottler

<sup>90</sup>Importer and manufacturer of plastic containers, plates, bowls, cups and trays

Manufacturer of cigarettes and other tobacco products

Manufacturer of <sup>95</sup>fruit wine, fortified fruit wine and vinegar

Manufacturer of essential oils and essences

<sup>96</sup>Manufacturer of alcoholic products

<sup>97</sup>Wholesale dealer in liquor and alcoholic products

Manufacturer of medicinal tinctures and drugs

Manufacturer of perfumed spirits and cosmetics

<sup>90</sup>Manufacturer of sugar sweetened non-alcoholic beverages

Manufacturer of wine, fortified wine and vinegar

Manufacturer of motor cycles

Manufacturer of motor vehicles

Manufacturer of spirit cooler

Bottler of water

Manufacturer of carrier bags

Manufacturer of island recipe rum

Manufacturer of soft drinks

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**FOURTH SCHEDULE**

(regulation 3)

**BOND TO BE SUBSCRIBED BY APPLICANT FOR A LICENCE OR  
FOR TRANSFER OF LICENCE**

We:

(1)..... (represented by\* .....

of.....as Applicant (Principal)

(2).....of..... (1<sup>st</sup> Surety – compulsory)<sup>98</sup>

(3).....of..... (2<sup>nd</sup> Surety – optional)<sup>99</sup>

hold ourselves, our heirs, executors and administrators as jointly and severally bound unto the Mauritius Revenue Authority, in the sum of.....Rupees.

The condition of this bond is that if..... (Principal) who has applied for a licence/the transfer to him of a licence\* of .....commits a breach of the Excise Act 1994 and any regulation made under the Act during the period.....to.....or any further period during which excisable goods remain at his factory or licensed premises, the said bond shall be realised against our movable and immovable property but shall, otherwise, become null and void.

.....Principal

.....Surety

.....Surety

Signed in my presence this ..... day of 20.....

\_\_\_\_\_  
Director-General

\*Delete words which are not applicable

<sup>100</sup>**FIFTH SCHEDULE**

(regulation 4) <sup>101</sup>

**Part A – APPLICATION TO THE DIRECTOR GENERAL  
FOR THE ISSUE OF A PART II LICENCE**

**1. PARTICULARS OF APPLICANT**

- (a) Individual/Company: Name .....
- (b) Other name .....
- (c) Residential/office address: .....
- (d) NIC (where applicable) .....
- (e) BRN (where applicable) .....

**2. LICENCE APPLIED FOR: .....**

**3. PARTICULARS OF PREMISES TO BE LICENSED**

- (a) Address of premises: .....
  - (i) Town/Village: .....
  - (ii) District: .....
- (b) Whether premises owned or rented: .....  
*(Note: A site plan of the premises in respect of which the application is made is herewith enclosed)*  
If rented, state name of owner .....
- (c) Are other licences held in respect of the premises?  
Yes  No   
(If Yes, please give details): .....

**4. OTHER INFORMATION**

- (a) Have you ever been holder of a liquor licence which has been cancelled?:  
Yes  No   
(If Yes, please give date of cancellation): .....
- (b) Have you ever been convicted of an offence or any offence involving fraud or dishonesty?  
Yes  No   
(If Yes, please give details): .....

**5. DECLARATION**

I/We ..... certify that the above information are true and correct.  
Date: ..... Signature of Applicant .....  
Capacity in which acting .....

---

**FOR OFFICIAL USE ONLY**

Director-General's decision: .....  
Date: .....  
Director-General

**Part B –APPLICATION TO THE DIRECTOR GENERAL  
FOR THE TRANSFER OF A PART II LICENCE**

**1. PARTICULARS OF TRANSFEROR**

- (a) Individual/ Company: Name :.....
- (b) Other name .....

**2. NATURE OF LICENCE HELD .....**

**3. PARTICULARS OF LICENSED PREMISES**

- (a) Address of premises .....
- (i) Town/Village .....
- (ii) District .....
- (b) Other licences held in respect of the premises?  
*(If Yes, please give details)* .....
- (c) Whether premises owned or rented .....
- If rented, please state name of owner* .....

**4. PARTICULARS OF TRANSFEREE (to be filled where licence is to be transferred to another person)**

- (a) Surname/Company : Name: .....
- (b) Other name .....
- (c) Residential/office address .....
- (d) NIC (where applicable) .....
- (e) BRN (where applicable) .....

**5. PARTICULARS OF NEW PREMISES (to be filled where licence is to be transferred to new premises)**

- (a) Address of premises: .....
- (i) Town/Village .....
- (ii) District .....
- (b) Whether premises owned or rented .....
- If rented, please state name of owner* .....

**6. DECLARATION**

I/We confirm that the information given above are true and correct and do hereby apply for the transfer of the licence mentioned at paragraph (2) above to the transferee/new premises.

Date: .....

.....

Signature of licence holder

Signature of transferee

Capacity in which acting ..... Capacity in which acting .....

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**FOR OFFICIAL USE ONLY**

Director-General's decision: .....

Date: ..... Director-General

**SIXTH SCHEDULE**

(regulation 5)

**APPLICATION TO THE DIRECTOR-GENERAL FOR THE ISSUE OF A  
PART III LICENCE**

To: The Director-General

I/We\*.....(a)

..... (b)

.....(c)

apply for a licence of <sup>102</sup>Retailer of liquor and alcoholic products (Occasional)/Retailer of liquor, and alcoholic products (Restaurant) (Extension) from .....00 hours on the.....day of.....20..... to .....00 hours on the..... day of .....20.....to be used in respect of premises situated at ..... (d) on the occasion of ..... (e)

\_\_\_\_\_  
Date

\_\_\_\_\_  
Signature of applicant

\_\_\_\_\_  
*For official use only*

Report from Commissioner of Police

\_\_\_\_\_  
Date

\_\_\_\_\_  
Commissioner of Police

Decision of Director-General

\_\_\_\_\_  
Date

\_\_\_\_\_  
Director-General

- (a) Insert applicant's name
- (b) Insert applicant's occupation
- (c) Insert applicant's residence or office address

- (d) Insert precise situation of premises to be used as licensed premises
- (e) Insert occasion in respect of which licence is applied for

\*Delete words which are not applicable

## SEVENTH SCHEDULE

(regulations 18 and 19)

1. (a) On a public holiday ... <sup>103 104</sup>Rs 500.00 per hour or part thereof  
(b) On any other day ... <sup>105</sup>Rs 400.00 per hour or part thereof
2. Accompanying of excisable goods or supervising the manufacture of excisable goods ... <sup>106 107</sup>Rs 400 00 per day or part thereof
3. Travelling expenses of an officer ... Mileage allowance at the rate payable to public officers travelling by car to cover the officer's travelling expenses from Customs to the factory and back
4. Travelling expenses of an officer stationed at an excise station ... Amount equivalent to travel grant payable to public officers

**EIGHTH SCHEDULE**  
(regulation 47)

<sup>108</sup>*Revoked by GN 152 of 2016*

**NINETH SCHEDULE**  
**(regulation 72)**

*Revoked by GN 152 of 2016*

**TENTH SCHEDULE**  
(regulation 81)

	Type of denatured alcohol	Strength of alcohol to be denatured	Materials used	Proportion in which materials shall be added to 100 litres of absolute alcohol
1	Heating and lighting	Not less than 87 per cent of alcohol by volume nor more than 88	Isopropyl alcohol Denatonium Benzoate  Crude fusel oil(with a specific gravity of not less than 0.83 and consisting of fractions that boil above 140 degrees centigrade)  Methyl violet	5 litres 1 gram  3 litres  0.5 gram
2	Power alcohol (white)	Not less than 94 per cent of alcohol by volume	Isopropyl alcohol Denatonium Benzoate  Crude fusel oil(with a specific gravity of not less than 0.83 and consisting of fractions that boil above 140 degrees centigrade) <sup>109</sup>	5 litres 1 gram  3 litres
3	Biofuel (head and tail alcohol) for use locally in boilers and chimneys.	Not more than 92 per cent of alcohol by volume.	Denatonium Benzoate	One gramme <sup>110</sup>

**ELEVENTH SCHEDULE**

(regulation 100)

**SEARCH WARRANT**

To .....

WHEREAS I have reason to believe that an offence under the Excise Act 1994 has been, is being, is about or is likely to be committed by ..... at .....

I hereby authorise you ..... and any person assisting you at any time to enter and search the premises situated at ..... and to seize any goods, apparatus and record or document liable to forfeiture under the Act.

Should admittance to the said premises be refused by the owner or tenant or occupier or person in charge, you, and any person assisting you, are authorised to use force in order to gain access to the premises.

This warrant shall remain in force for a period of.....

Dated this ..... day of ..... 20 .....

\_\_\_\_\_  
Director-General

111 112 113 **TWELFTH SCHEDULE**  
(regulations 99A, 99B and 99C)

SN	Column 1	Column 2	Column 3
	<b>Exciseable goods</b>	<b>Manner in which excise stamp shall be affixed</b>	<b>Fee per excise stamps (Rs)</b>
1.	Packet of cigarettes	<p>(a) Underneath any transparent final wrapper of the packet; and for soft packet, on the top end, in the middle of the packet's mouth, symmetrically crossed along the stamp's length from the front to the back side of the packet; or</p> <p>(b) for hard packet, from the right upper of the back side to the adjacent side where the packet is opened; and</p> <p>(c) in such a manner that the excise stamp with its serial number is visible and that the packet cannot be opened without tearing the excise stamp.</p>	0.50
<sup>114</sup> 2.	<p>Goods falling under –</p> <p>(1) Heading 22.08 of Part I of the First Schedule to the Excise Act in containers holding 50 ml and above</p> <p>(2) beer of Headings 22.03 and 22.06 of Part I of the First Schedule to the Excise Act in bottles only</p> <p>(3) Headings 22.04, 22.05</p>	<p>(a) Vertically touching both the bottle neck and the sealed cap or in any other manner as the Director-General may direct; and</p> <p>(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</p> <p>In such a manner that the excise stamp with its serial number is visible –</p> <p>(a) on the bottle; or</p> <p>(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.</p> <p>In such a manner that the excise stamp with its</p>	0.50

	and 22.06 of Part I of the First Schedule to the Excise Act in bottles only	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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<sup>115</sup>**THIRTEENTH SCHEDULE**  
**(Regulation2)**

**ACCREDITED INSTITUTION**

Beijing Testing and Inspection Station for Household Electric Appliances (BITHEA)

Bureau Veritas

Intertek Asia

Intertek Europe

SGS

TÜV SÜD

Underwriters Laboratories (UL)

<sup>116</sup>**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
-

<sup>1</sup> w.e.f. 02-August-2013, **G/N 193 of 2013**, regulation 3, amended regulation 2, by inserting in the appropriate alphabetical order, the new definitions of “*accredited institution*”, “*certificate of conformity*”, “*electrical appliance*” and “*MS*”

<sup>2</sup> w.e.f. 24-November-2015, **G/N 205 of 2016**, regulation 2, amended regulation 2, by inserting in the appropriate alphabetical order, the new definitions of “*certificate of age*” means a certificate issued under regulation 80A and specifying the age of matured rum, matured agricultural rum or matured local rum;

<sup>3</sup> w.e.f. 14-March-2014, **G/N 48 of 2014**, regulation 3 (a), amended regulation 2, by inserting after the word “index”, the words “or energy efficiency ratio or seasonal energy efficiency ratio”

<sup>4</sup> w.e.f. 21-September-2019, **G/N 161 of 2019**, regulation 3, amended regulation 2, by inserting a new definition of “*effective date*”

<sup>5</sup> w.e.f. 01-September-2008, **G/N 185 of 2008**, regulation 3 (a), amended regulation 2, by inserting in the appropriate alphabetical order, the definition of “*excise stamps*”

<sup>6</sup> w.e.f. 21-September-2019, **G/N 161 of 2019**, regulation 3, amended regulation 2, by inserting a new definition of “*guidelines*”

<sup>7</sup> w.e.f. 02-May-2019, **G/N 72 of 2019** amended regulations 2 by inserting new definition – “home consumption”

<sup>8</sup> w.e.f.01-October-2006, **G/N 125 of 2006**, regulation 3 (a), amended regulation 2, by deleting the definition of “*local authority*”, which is ““*local authority*” in relation to any licensed premises, means the municipal or district council as defined in the Local Government Act 1989;”

<sup>9</sup> w.e.f.01-July-2006, **G/N 125 of 2006**, regulation 3 (o), amended the principal regulation, by deleting the words “*Comptroller*” and “*Comptroller of Customs*” wherever they appear and replacing them by the words “*Director-General*”

<sup>10</sup> w.e.f. 21-September-2019, **G/N 161 of 2019**, regulation 3, amended regulation 2, by inserting a new definition of “*National Electronic Licensing System*”

<sup>11</sup> w.e.f. 02-May-2019, **G/N 72 of 2019** amended regulation 2 by inserting new definition – “plastic container”

<sup>12</sup> w.e.f. 21-September-2019, **G/N 161 of 2019**, regulation 3, amended regulation 2, by inserting a new definition of “*TradeNet*”

<sup>13</sup> w.e.f. 01-October-2006, **G/N 125 of 2006**, regulation 3 (b), amended regulation 3 (1), by repealing subparagraphs (b) and (c) which are

“(b) Subject to sub-paragraph (c), a Part I licence shall not be issued or transferred without the prior approval of the Commissioner, the Permanent Secretary and the local authority.

(c) The Commissioner, the Permanent Secretary or the local authority may, not later than 21 days before the date on which the licence is due to expire, object to the renewal of a Part I licence on any ground specified in paragraph (2).”

<sup>14</sup> w.e.f. 21-September-2019, **G/N 161 of 2019**, regulation 4, amended regulation 3, by by revoking paragraph (1)

- 
- |     |     |   |
|-----|-----|---|
| (1) | (a) | Every application for the issue, renewal or transfer of a Part I licence shall be made to the licensing authority in the appropriate form set out in the Second Schedule. |
|     | (b) | Repealed by GN 125 of 2006  |
|     | (c) | Repealed by GN 125 of 2006  |

and replacing it by new paragraph(1)

<sup>15</sup> w.e.f. 09-September-2017, **G/N 183 of 2017**, regulation 3, amended the principal regulations, in paragraph 3(e), by inserting, after the word “*security*”, the words “*with at least one surety.*”

<sup>16</sup> w.e.f. 01-October-2006, **G/N 125 of 2006**, regulation 3 (c) (i) (A), amended regulation 4 (1) (a), by deleting the words “*under the hand of the Commissioner for Value Added Tax or of any other person acting under his authority, but*”

<sup>17</sup> w.e.f. 01-October-2006, **G/N 125 of 2006**, regulation 3 (c) (i) (B), amended regulation 4 (1) (b), by inserting immediately after the words “*different district*”, the words “*, town or village*”

<sup>18</sup> w.e.f. 01-October-2006, **G/N 125 of 2006**, regulation 3 (c) (i) (C), amended regulation 4 (1), by repealing subparagraph (c), which is

“(c) For the purpose of sub-paragraph (b), the areas assigned to the Curepipe and Rose Hill divisions of the District Court of Plaines Wilhems shall be deemed to be different districts.”

<sup>19</sup> w.e.f. 01-October-2006, **G/N 125 of 2006**, regulation 3 (c) (i) (D), amended regulation 4 (1), by repealing subparagraph (d) and (e), which are

“(d) Notice of every application under sub-paragraph (a), shall be published by the applicant in the Gazette within 7 days from the date of the application.

(e) The licensing authority shall, on receipt of an application under sub-paragraph (a), caused notice of the application —

- |      |  |
|------|--|
| (i)  | to be posted in some conspicuous place at or near the District Court; and                          |
| (ii) | to be sent to the Commissioner, the Comptroller, the Permanent Secretary and the local authority.” |

and replacing them by the new subparagraph (d)

<sup>20</sup> w.e.f. 01-October-2006, **GN 125 of 2006**, regulation 3 (c) (ii), amended regulation 2, by deleting the words “under the hand of the Commissioner for Value Added Tax or of any other person acting under his authority,”

<sup>21</sup> w.e.f. 01-October-2006, **GN 125 of 2006**, regulation 3 (c) (ii), amended regulation 4 (2), by deleting the words “, under the hand of the Commissioner for Value Added Tax or of any other person acting under his authority,”

<sup>22</sup> w.e.f. 25-February-2012, **GN 20 of 2012**, regulation 3 (a), amended regulation 4, paragraph 3, by revoking subparagraph (b) which is

“(b) No notice of objection to the renewal of a Part II licence shall be entertained unless it is received by the licensing authority not later than 21 days before the date on which the licence is due to expire.”

and replacing it by the new paragraph (b)

“No notice of objection to the renewal of a Part II licence shall be entertained unless it is received by the licensing authority not later than 21 days before the date on which the licence is due to expire.”

<sup>23</sup> w.e.f. 01-October-2006, **GN 125 of 2006**, regulation 3 (c) (iii), amended regulation 4 (3) (c), by repealing subparagraphs (v) to (viii) which are

“(v) the Commissioner;

(vi) the Comptroller;

(vii) the Permanent Secretary; or

(viii) the local authority.”

<sup>24</sup> w.e.f. 01-October-2006, **GN 125 of 2006**, regulation 3 (c) (iv) (B), amended regulation 4 (4), by repealing subparagraph (b) which is

“(b) The Commissioner, the Comptroller, the Permanent Secretary or the local authority may, at the hearing of any application or objection, be represented by any person duly authorised to do so.”

And replacing them by the new paragraphs (4) and (5)

<sup>25</sup> w.e.f. 01-October-2006, **GN 125 of 2006**, regulation 3 (c) (iv) (A), amended regulation 4 (4) (a), by deleting the words “and he shall, in that behalf, have all the powers of a Magistrate in civil proceedings”

<sup>26</sup> w.e.f. 25-February-2012, **GN 20 of 2012**, regulation 3 (b), amended regulation 4. By revoking paragraph (4) and (5) which are

“(4) (a) The procedure for the hearing and determination of any application or objection made to the licensing authority under this regulation shall be such as the licensing authority may determine.

(b) repealed

(5) No application for the issue or transfer of a licence as <sup>26</sup>Retailer of Liquor (Theatre or Cinema) shall be entertained unless the owner of the premises to which the application relates gives his written consent.”

<sup>27</sup> w.e.f. 23-September-2006, **GN 125 of 2006**, regulation 3 (d) (i), amended regulation 5 (2) (a), by deleting the words “Retailer of liquor, rum, local rum and compounded spirits (Occasional)” and replacing them by the words “Retailer of liquor and alcoholic products (Occasional)”

<sup>28</sup> w.e.f. 23-September-2006, **GN 125 of 2006**, regulation 3 (d) (ii), amended regulation 5 (2) (b), by deleting the words “Restaurant-keeper (liquor, rum, local rum and compounded spirits)” and replacing them by the words “Retailer of liquor and alcoholic products (Restaurant) (Extension)”

<sup>29</sup> w.e.f. 21-September-2019, **G/N 161 of 2019**, regulation 5 amended the principal regulations by inserting, after regulation 5, new regulation 5A

<sup>30</sup> w.e.f. 21-September-2019, **G/N 161 of 2019**, regulation 6 amended regulation 6 of the principal regulations by deleting the words “Part I or”.

<sup>31</sup> w.e.f. 23-September-2006, **GN 125 of 2006**, regulation 3 (e), amended regulation 8, by deleting the words “100 rupees” and replacing them by the words “200rupees”

<sup>32</sup> w.e.f. 23-September-2006, **GN 125 of 2006**, regulation 3 (f) (i), amended regulation 9, by repealing paragraph (1)

<sup>33</sup> w.e.f. 23-September-2006, **GN 125 of 2006**, regulation 3 (e), amended regulation (9) (2), by deleting the words “Commissioner for Value Added Tax” and replacing them by the word “Director-General”

<sup>34</sup> w.e.f. 23-September-2006, **GN 125 of 2006**, regulation 3 (f) (ii), amended regulation 9 (2), by deleting the words “Commissioner for Value Added Tax” and replacing them by the word “Director-General”

<sup>35</sup> w.e.f. 01-February-2010, **GN 01 of 2010**, regulation 3 (a), amended Part III, in the heading, by deleting the word “PERMITS” and replacing it by the words “USE OF STILL AND TRANSFER OF EXCISABLE GOODS AND STILL”

<sup>36</sup> w.e.f. 01-February-2010, **GN 01 of 2010**, regulation 3 (b), amended Part III, by revoking regulations 10 and 11 which are

“10. The Director-General may, on application made to him, issue a permit on such conditions as he thinks fit to impose including the furnishing of a security for the possession and use of a still by—

(a) a pharmacist for the preparation of drugs;

(b) a distiller-bottler for experimental purposes; or

(c) any person for scientific purposes or for distilling water for industrial purposes.

11. No person shall—

- (a) remove alcohol from a distillery to any other place in Mauritius; or  
(b) remove a still from one place to another in Mauritius, unless he holds a permit issued by the Director-General, on application made to him and on payment of the prescribed fee.”  
and replacing them by the new regulations 10 and 11

<sup>37</sup> w.e.f. 01-February-2010, **GN 01 of 2010**, regulation 3 (c), amended Part III, by revoking regulations 12 to 16 which are

“12. No person shall remove molasses, sugar cane juice, wash or residue of wash from one place to another in Mauritius unless he holds a permit issued by the Director-General, on application made to him.

13. A permit issued under this Part shall be in a form as may be approved by the Director-General and it shall remain in the possession of the person to whom the permit has been issued.

14. Where any person removes any goods or still by vehicle, he shall keep the permit in the vehicle until the arrival of the goods or still at the place specified in the permit.

15. Where a person receives goods or a still accompanied by a permit, he shall—

(a) forthwith acknowledge receipt thereof by writing in large letters in ink across the permit the word “RECEIVED” and the day and time of receipt; and

(b) retain the permit in his custody for 12 months from its date of issue.

16. Where a permit has not been used, it shall be returned to the Director-General —

(a) in the case of a permit to accompany molasses, sugar cane juice, wash or residue of wash, not later than 7 days after the date of its expiry;

(b) in every other case, on the day following the date of its expiry.”

<sup>38</sup> w.e.f. 01-February-2010, **GN 01 of 2010**, regulation 4, amended the excise regulations by revoking regulation 17 which is

“17.(1) Except with the Director-General's written authorisation, no factory shall be opened or remain open and no excisable goods shall be manufactured or delivered at or moved to or removed from a factory on a public holiday or on any other day except—

(a) in the case of any week day other than a Saturday, between the hours of 8 a.m. and 4 p.m.; and

(b) in the case of a Saturday, between the hours of 8 a.m. and 1 p.m.

(2) An authorisation under paragraph (1) shall not be given unless an application has been made to the Director-General not less than 2 days before the day on which the factory is to be kept open.”

and replacing them by the new regulation 17

<sup>39</sup> w.e.f. 01-February-2010, **GN 01 of 2010**, regulation 5, amended regulation 21 (1) (b), by inserting after the words “Mauritius Standards Bureau”, the words “or any other competent body”.

<sup>40</sup> w.e.f. 23-September-2006, **GN 125 of 2006**, regulation 3 (g), amended the principal regulations, by repealing regulation 23, which is

“23. No alcohol, molasses or sugar cane juice removed from a factory for delivery shall be transported or delivered except —

(a) on the day and during the hours specified in the permit for the removal; and

(b) between the hours of 8 a.m. and 6.30 p.m.”

and replacing it by the new paragraph 23

<sup>41</sup> w.e.f. 01-February-2010, **GN 01 of 2010**, regulation 6, amended regulation 23, by deleting the words “except on the date and during the hours specified in the permit for the removal” and replacing them by the words “unless the transportation or delivery is accompanied by the relevant customs declaration duly dorsed by the transferor or where there is no customs declaration, by a form approved by the Director-General and duly filled in by the transferor”

<sup>42</sup> w.e.f. 01-February-2010, **GN 01 of 2010**, regulation 7 (a), amended regulation 24 (a), by deleting the words “approved by the Comptroller and”

<sup>43</sup> w.e.f. 01-February-2010, **GN 01 of 2010**, regulation 7 (b), amended regulation 24, by revoking paragraph (b) which is “(b) of a size or kind that is approved by the Director-General” and replacing it by the new paragraph (b)

<sup>44</sup> w.e.f. 01-February-2010, **GN 01 of 2010**, regulation 8 (a), amended regulation 26 (1), by revoking subparagraph “(a) which is (a) no person shall remove the goods from the factory unless they are accompanied by an officer or they have been sealed in such manner as the Director-General may direct” and replacing it by the new subparagraph (a)

<sup>45</sup> w.e.f. 01-February-2010, **GN 01 of 2010**, regulation 8 (b), amended regulation 26 (1) (b), by deleting the words “one of the duplicates of the entry” and replacing them by the words “the verso of the customs declaration or the form referred to in subparagraph (a)

<sup>46</sup> w.e.f. 14-March-2014, **GN 48 of 2014**, regulation 3(b), amended regulation 27 (3), by deleting the words “1,2,3 and 4” and replacing them by the words “1,2,3,4 and 7”

<sup>47</sup> w.e.f. 16-July-2016, **GN 152 of 2016**, regulation 3, amended the Excise regulation, by revoking regulation 29 which is

*“(1) The Director-General shall cause a stocktaking to be made of all excisable goods in a factory every quarter.*

*(2) The Director-General may, at any stocktaking, disregard any deficit which occurs in the process of manufacture of excisable goods up to 35one per cent or such other percentage as may be determined by the Director-General.”*

and replacing it by the new regulation 29.

<sup>48</sup> w.e.f. 8-October-2016, **GN 205 of 2016**, amended these regulations , by inserting, after Part V, a new part VA.

<sup>49</sup> w.e.f. 15-March-2019, **G/N 161 of 2019**, regulation 7 revoked Regulation 33A of the principal regulations –

**33A.** *For the purpose of section 20(2) of the Act, where the Director-General so requires, analysis of the sugar content of sugar sweetened non-alcoholic beverages shall be carried out by the Chief Government Analyst.*

and replaced it by new regulation 33A

<sup>50</sup> w.e.f. 23-September-2006, **GN 125 of 2006**, regulation 3 (h), amended Part VI, by deleting the words “country liquor” wherever they appear and replacing them by the words “fruit wine”

<sup>51</sup> w.e.f. 14-March-2014, **GN 48 of 2014**, regulation 3 (c), amended Part VI, in the heading by inserting after the words “FORTIFIED FRUIT WINE,”, the words “**ISLAND WINE, FORTIFIED ISLAND WINE, ADMIXED WINE, FORTIFIED ADMIXED WINE, MADE WINE, FORTIFIED MADE WINE,**”

<sup>52</sup> w.e.f. 16-July-2016, **GN 152 of 2016**, regulation 4, amended the Excise regulation, by revoking regulation 45 which is

*“No person shall mix alcohol with other ingredients in the course of the manufacture of perfumed spirits or cosmetics 38on a day other than on which it is received except with the written authorisation of the Director-General.”*

and replacing it by the new regulation 45.

<sup>53</sup> w.e.f. 01-February-2010, **GN 01 of 2010**, regulation 11, amended the Excise regulation, by revoking regulation 46 which is

**“46.** *Except with the Director-General's written authorisation, no person shall use alcohol received in a factory for the manufacture of perfumed spirits or cosmetics on a day other than that on which it is received.*”  
and replacing it by the new regulation 46.

<sup>54</sup> w.e.f. 16-July-2016, **GN 152 of 2016**, regulation 5, amended the Excise regulation, by revoking regulation 47 which is

*“No person shall manufacture perfumed spirits except in accordance with the specifications of the Eighth Schedule.”*

<sup>55</sup> w.e.f. 01-February-2010, **GN 01 of 2010**, regulation 12, amended the Excise regulation, by revoking regulation 48 which is

**“48** *No person shall mix alcohol with other ingredients in the course of the manufacture of spirit vinegar or vinegar except in the presence of an officer and in vats or casks which have previously been gauged by the Mauritius Standards Bureau and a certificate received accordingly”.*

and replacing it by the new regulation 48.

<sup>56</sup> w.e.f. 01-February-2010, **GN 01 of 2010**, regulation 13, amended regulation 50, by revoking paragraphs (1) and (2) which are

*“(1) The Director-General may refuse to approve the removal of alcohol, fruit wine or wine to be used in the manufacture of spirit vinegar or vinegar if he considers that the volume of alcohol, fruit wine or wine applied for is excessive.*

*(2) Except with the Director-General's written authorisation, no person shall use alcohol, fruit wine or wine received at a factory on a day other than that on which they are received.*

<sup>57</sup> w.e.f. 09-August-2018, **G/N 161 of 2019**, regulation 8 amended regulation 57 of the principal regulations by inserting, after paragraph (c), new paragraphs (ca) and (cb)

<sup>58</sup> w.e.f. 01-February-2010, **GN 01 of 2010**, regulation 14 (a), amended regulation 64 (1) by deleting the words “deliver a permit to” and replacing them by the word “register”

<sup>59</sup> w.e.f. 01-February-2010, **GN 01 of 2010**, regulation 14 (b), amended regulation 64, by revoking paragraph (2)

<sup>60</sup> w.e.f. 01-February-2010, **GN 01 of 2010**, regulation 15, amended regulation 65, by revoking paragraphs (1) and (2) which are

*“(1) No permit to authorise the possession of a still shall be delivered to any person unless seals have been affixed to the still.*

*(2) Where a permit to possess a still is cancelled, surrendered or not renewed, the Director-General shall affix seals to the still.”*

and replacing them by the new paragraphs (1) and (2)

<sup>61</sup> w.e.f. 01-February-2010, **GN 01 of 2010**, regulation 16, amended the excise regulations, by revoking regulation 67 which is

“67. (1) Any person who wishes to remove molasses from a sugar factory or residue of wash from the wash vats of a distillery for the purpose of using them as manure or in the manufacture of manure or for any other lawful purpose shall make a written application to that effect to the Director-General stating the quantity of molasses or residue of wash required and such other particulars as the Director-General may require.

(2) The Director-General may, on receipt of an application under paragraph (1) issue to the applicant a permit in such form as may be approved by the Director-General.”

and replacing it by the new regulation 67

<sup>62</sup> w.e.f. 01-February-2010, **GN 01 of 2010**, regulation 17, amended regulation 68, by revoking paragraph (3) which is

“(3) Every box shall be constructed to the satisfaction of the Director-General and shall have—

(a) 2 locks, the key of one of which shall be kept by the manufacturer and the key of the other by an officer stationed at the distillery; or

(b) 2 seals, one of which shall be affixed by the Director-General and the other by the manufacturer.”

and replacing it by the new paragraph (3)

<sup>63</sup> w.e.f. 01-February-2010, **GN 01 of 2010**, regulation 18, amended regulation 70 (1), by deleting the words “as may be approved by the Comptroller” and replacing them by the words “which has previously been gauged and marked by the legal Metrology Department or other competent body”

<sup>64</sup> w.e.f. 16-July-2016, **GN 152 of 2016**, regulation 6, amended the Excise regulation, by revoking regulation 72 which is

“Except with the Director-General's written authorisation and subject to such conditions as he thinks fit to impose, no person shall export alcohol unless—

(a) it complies with the requirements set out in the Ninth Schedule; and

(b) the container is marked — “Grade A” or — “Grade B” as the case may be.”

and replacing it by the new regulation 72.

<sup>65</sup> w.e.f. 01-February-2010, **GN 01 of 2010**, regulation 19 (a), amended regulation 73, by revoking paragraph (1) which is

“(1) Where it is proposed to remove alcohol from a vat or cask for the manufacture of rum, local rum or compounded spirits, an officer stationed at the distillery shall, in presence of the manufacturer or any person in his employment, take a sample of the alcohol contained in the vat or cask.”

and replacing it by the new paragraph (1)

<sup>66</sup> w.e.f. 01-February-2010, **GN 01 of 2010**, regulation 19 (b), amended regulation 73, by revoking paragraph (2) which is “(2) The sample shall be placed in a clean bottle and forwarded to the Chief Government Analyst for analysis.”

<sup>67</sup> w.e.f. 08-october-2016, **GN 205 of 2016**, amended Part XV of these regulations, in the heading, by deleting the words “OR MATURED LOCAL RUM” and replacing them by the words “, MATURED LOCAL RUM OR MATURED AGRICULTURAL RUM”.

<sup>68</sup> w.e.f. 8-October-2016, **GN 205 of 2016**, regulations 78, amended regulation 78 by deleting the words “or matured local rum”, wherever they appear and replacing them by the words “, matured local rum or matured agricultural rum”.

<sup>69</sup> w.e.f. 8-October-2016, **GN 205 of 2016**, regulations 78, amended regulation 78 by deleting the words “or matured local rum”, wherever they appear and replacing them by the words “, matured local rum or matured agricultural rum”.

<sup>70</sup> w.e.f. 8-October-2016, **GN 205 of 2016**, regulations 78, amended regulation 78 by deleting the words “or matured local rum”, wherever they appear and replacing them by the words “, matured local rum or matured agricultural rum”.

<sup>71</sup> w.e.f. 24-November-2015, **GN 205 of 2016**, regulation 80, amended these regulations by inserting, after regulation 80, a new regulation 80A.

<sup>72</sup> w.e.f. 16-July-2016, **GN 152 of 2016**, regulation 7, amended regulation 85(2), by deleting the figure “50” and replacing it by the figure “55”.

<sup>73</sup> w.e.f. 01-February-2010, **GN 01 of 2010**, regulation 20, amended regulation 95 (2), by revoking subparagraph (c) which is “(c) provision may be made for supervision of the manufacture by an officer;”

<sup>74</sup> w.e.f. 23-September-2006, **GN 125 of 2006**, regulation 3 (j), amended regulation 90 (2), by repealing subparagraph (b) which is

“(b) This paragraph shall not apply to the holder of—

(i) a Restaurant keeper (liquor, rum, local rum and compounded spirits) Retailer or

(ii) a Hotel keeper (liquor, rum, local rum and compounded spirits) Retailer; or

(iii) a Boarding-house keeper (liquor, rum, local rum and compounded spirits), Retailer.”

and replacing it by the new subparagraph (b)

<sup>75</sup> *w.e.f. 01-December-2008, GN 185 of 2008*, regulation 3 (b), amended the principal regulation, by inserting immediately after Part XXI, the new Part XXIA

<sup>76</sup> *w.e.f. 09-September-2017, GN 183 of 2017*, regulation 4, amended the principal regulations, in regulation 99A, in paragraph (3)(e), by inserting, after the word “visitors”, the words “, departing citizens of Mauritius or a master or members of a crew leaving for a foreign airport or port”

<sup>77</sup> *w.e.f. 15-March-2019, G/N 161 of 2019*, regulation 9 amended regulation 99A of the principal regulations, in paragraph (3), by adding new subparagraph (g), the full stop at the end of subparagraph (f) being deleted and replaced by a semicolon

<sup>78</sup> *w.e.f. 20-December-2008, GN 269 of 2008*, regulation 3, amended regulation 99B (2) by deleting the words “28 February 2009” and replacing them by the words “30 April 2009”

<sup>79</sup> *w.e.f. 22-December-2012, GN 224 of 2012*, regulation 3, amended regulation 99B by revoking paragraph (2) which is

*“(2) Notwithstanding paragraph (1), any person who, at the commencement of this regulation, in the course of his business, has a stock of packets of cigarettes not affixed with excise stamps may, not later than <sup>79</sup>30 April 2009, sell or otherwise transfer those packets.”*

and replacing it by the new paragraph (2)

<sup>80</sup> *w.e.f. 01-October-2013, GN 210 of 2013*, regulation 3, amended regulation 99B by revoking paragraph (2) which is

*“Notwithstanding paragraph (1), any person who, at the commencement of this regulation, in the course of his business, has a stock of goods falling under item 2 of the Twelfth Schedule not affixed with excise stamps may, not later than 31 December 2013, sell or otherwise transfer those goods.”*

and replacing it with the new paragraph 2

<sup>81</sup> *w.e.f. 03-February-2020, G/N 161 of 2019*, regulation 10 amended regulation 99B of the principal regulations by revoking paragraph (2) -

*(2) Notwithstanding paragraph (1), any person who, on 30 September 2013, has, in the course of his business-*

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

*(b) goods in a bonded warehouse of Freeport zone,*

*falling under item 2 of the Twelfth Schedule, may, not later than 31 March 2014, 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.*

and replacing it by new paragraph (2)

<sup>82</sup> *w.e.f. 09-September-2017, GN 183 of 2017*, regulation 5, amended the principal regulations, in regulation 99C, by revoking paragraph (5) which is as follows – “(5) Any excise stamp accounted by the manufacturer or importer as spoiled or damaged but not returned to the Director-General shall be deemed to have been used and shall attract excise duty based on the highest rate applicable to the excisable goods by reference to their size and quantity.” and replacing it with new paragraph (5).

<sup>83</sup> *w.e.f. 03-February-2020, G/N 161 of 2019*, regulation 11 amended regulation 99C of the principal regulations, in subparagraph (5)(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 new sub subparagraphs (i) and (ii)*

<sup>84</sup> *w.e.f. 03-February-2020, G/N 161 of 2019*, regulation 11 amended regulation 99C of the principal regulations, in subparagraph (5)(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 new sub subparagraph (ii).*

<sup>85</sup> *w.e.f. 03-February-2020, G/N 161 of 2019*, regulation 12 amended the principal regulations by inserting, after Part XXIA, new Part XXIAB

<sup>86</sup> *w.e.f. 02-August-2013, G/N 193 of 2013*, regulation 4(a), amended regulation the Excise Regulations by inserting, after Part XXIA, the following new Part XXIB

<sup>87</sup> *w.e.f. 8-October-2016, GN 205 of 2016*, regulation 99, amended regulation 99E, by inserting, after paragraph (3), a new paragraph 3A.

<sup>88</sup> *w.e.f. 16-July-2016, GN 152 of 2016*, regulation 8, amended regulation 99E(4), by adding the subparagraph (c), the full stop at the end of subparagraph (b) being deleted and replaced by the words “;or”.

<sup>89</sup> *w.e.f. 02-May-2019, GN 72 of 2019* by inserted new Part XXIC”

<sup>90</sup> *w.e.f. 01-September-2008, GN 185 of 2008*, amended the principal regulations, by adding immediately after regulation 103, the new regulation 103A

- <sup>91</sup> w.e.f. 01-July-2006, **GN 82 of 2006**, regulation 3, amended the First Schedule, by deleting item 3 which is 3 (a) Any licence, other than a Hotel keeper (liquor, rum, local rum and compounded spirits) Retailer or Boarding-house keeper (Liquor, rum, local rum and compounded spirits) Retailer authorising the sale of liquor, rum, local rum and compounded spirits by retail for consumption on or off the premises. (a) Mondays to Saturdays (other than public holidays), between 4 p.m and 7 p.m.  
(b) Public Holidays, between 10 a.m and 12 noon (b) Victualler (Liquor) and replacing it by the new item 3
- <sup>92</sup> w.e.f. 25-February-2012, **GN 20 of 2012**, regulation 4, amended the principle regulations, by revoking the First Schedule which is and replacing it by the new First Schedule
- <sup>93</sup> w.e.f. 03-February-2020, **G/N 161 of 2019**, regulation 13 revoked the Second Schedule.
- <sup>94</sup> w.e.f. 03-February-2020, **G/N 161 of 2019**, regulation 14 amended the Fourth Schedule -  
(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*
- <sup>95</sup> w.e.f. 23-September-2006, **GN 125 of 2006**, regulation 3 (k) (i), amended the Third Schedule, by deleting the words “country liquor” wherever they appear and replacing them by the words “fruit wine”
- <sup>96</sup> w.e.f. 23-September-2006, **GN 125 of 2006**, regulation 3 (k) (ii), amended the Third Schedule, by deleting the words “Manufacturer of local rum and compounded spirits made from local rum” and replacing them by the words “Manufacturer of alcoholic products”
- <sup>97</sup> w.e.f. 23-September-2006, **GN 125 of 2006**, regulation 3 (k) (iii), amended the Third Schedule, by deleting the words “Wholesale dealer in liquor, rum and compounded spirits” and replacing them by the words “Wholesale dealer in liquor and alcoholic products”
- <sup>98</sup> w.e.f. 09-September-2017, **GN 183 of 2017**, regulation 6(a), amended the principal regulations, in the Fourth Schedule- in paragraph (2), by deleting the words “(Surety) and” and replacing them by the words “(1<sup>st</sup> Surety – compulsory)”.
- <sup>99</sup> w.e.f. 09-September-2017, **GN 183 of 2017**, regulation 6(b), amended the principal regulations, in the Fourth Schedule- in paragraph (3), by deleting the words “(Surety)” and replacing them by the words “(2<sup>nd</sup> Surety – optional)”.
- <sup>100</sup> w.e.f. 25-February-2012, **GN 20 of 2012**, regulation 4, amended the principle regulations, by revoking the Fifth Schedule which is and replacing it by the new Fifth Schedule
- <sup>101</sup> w.e.f. 01-October-2006, **GN 125 of 2006**, regulation 3 (l), amended the Fifth Schedule, by deleting the words “A DISTRICT MAGISTRATE”, “The Magistrate for the District of .....” and “District Magistrate” wherever they appear and replacing them by the words “THE DIRECTOR-GENERAL”, “The Director-General” and “Director-General” - respectively
- <sup>102</sup> w.e.f. 23-September-2006, **GN 125 of 2006**, regulation 3 (m), amended the Sixth Schedule, by deleting the words “Retailer of Liquor, rum, local rum and compounded spirits (Occasional) Restaurant keeper (liquor, rum, local rum and compounded spirits) Extension Retailer” and replacing them by the words “Retailer of liquor and alcoholic products (Occasional)/Retailer of liquor, and alcoholic products (Restaurant) (Extension)”
- <sup>103</sup> w.e.f. 23-September-2006, **GN 125 of 2006**, regulation 3 (n) (i), amended the Seventh Schedule in item 1, by deleting the words “Rs 120.00” and “Rs 100.00” and replacing them by the words “Rs 275.00” and “Rs 200.00”
- <sup>104</sup> w.e.f. 01-January-2013, **G/N 197 of 2012**, regulation 3(a)(i) amended the Seventh Schedule in item 1 in sub-item (a), by deleting the figure “275.00” and replacing it by the figure “500.00”
- <sup>105</sup> w.e.f. 01-January-2013, **G/N 197 of 2012**, regulation 3(a)(ii) amended the Seventh Schedule in item 1 in sub-item (b), by deleting the figure “200.00” and replacing it by the figure “400.00”
- <sup>106</sup> w.e.f. 23-September-2006, **GN 125 of 2006**, regulation 3 (n) (ii), amended the Seventh Schedule in item 2, by deleting the words “Rs 120.00” and replacing them by the words “Rs 200.00”
- <sup>107</sup> w.e.f. 01-January-2013, **G/N 197 of 2012**, regulation 3(b) amended the Seventh Schedule in item 2, by deleting the figure “200.00” and replacing it by the figure “400.00”
- <sup>108</sup> w.e.f. 16-July-2016, **GN 152 of 2016**, regulation 9, amended the Excise regulation, by revoking the Eighth and Ninth Schedules which are

**EIGHTH SCHEDULE  
(regulation 47)**

1. The following are the materials and the proportion in which they shall be used for making perfumed spirits—
- |     |                   |  |
|-----|-------------------|--|
| (a) | Alcohol           | 100 parts by volume                                      |
|     | Essential oils    | in such parts as may be approved by the Director-General |
|     | Diethyl phthalate | not less than one part by volume                         |
| or  |                   |  |
| (b) | Alcohol           | 100 parts by volume                                      |
|     | Essential oils    | in such parts as may be approved by the Director-General |

- |     |                  |                                     |
|-----|------------------|-------------------------------------|
|     | Quassin solution | not less than half a part by volume |
| or  |                  |                                     |
| (c) | Alcohol          | 75 per cent                         |
|     | Essential oils   | 25 per cent                         |
- In the case of perfumed spirits manufactured under foreign licence and marked under the original trade name, the formulae of the licensee shall be approved by the Director-General.
  - In this Schedule, "Quassin solution" means a saturated solution of quassin in alcohol of not less than 90 degrees.

and

**NINETH SCHEDULE  
(regulation 72)**

**REQUIREMENTS FOR ALCOHOL FOR EXPORT**

- The alcohol shall not contain less than 94 volumes of absolute alcohol per 100 volumes of alcohol at 20 degrees Celcius.
- When tested by the Barbet test, if the time taken is not less than three minutes the alcohol shall be deemed to belong to grade A, and if less than three minutes but not less than thirty seconds the alcohol shall be deemed to belong to Grade B.
- The alcohol shall not contain more than 10 milligrammes of total acids (expressed as acetic acid) per litre of alcohol.
- The alcohol shall not contain more than 2 milligrammes of mineral acid (expressed as sulphuric acid) per litre of alcohol.
- The alcohol shall not contain more than 5 milligrammes of dry matter per litre of alcohol.
- The alcohol shall remain limpid when diluted with an equal volume of water.

*w.e.f. 01-March-2013, GN 206 of 2012*, regulation 3, amended the Excise Regulations by revoking the Tenth Schedule and replacing it by the new Tenth Schedule

<sup>110</sup> *w.e.f. 16-July-2016, GN 152 of 2016*, regulation 10, amended the Tenth Schedule, by adding the following new item

3.	Biofuel (head and tail alcohol) for use locally in boilers and chimneys.	Not more than 92 per cent of alcohol by volume.	Denatorium Benzoate	one gramme
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<sup>111</sup> *w.e.f. 01-September-2008, GN 185 of 2008*, regulation 3 (d), amended the principal regulations by adding immediately after the Eleventh Schedule, the Twelfth Schedule

<sup>112</sup> *w.e.f. 01-October-2013, GN 197 of 2012*, regulation 4, amended the Excise Regulations by in the Twelfth Schedule in the third column, by deleting the figure "0.25" and replacing it by the figure "0.50"

<sup>113</sup> *w.e.f. 01-October-2013, GN 210 of 2013*, regulation 4, amended the Excise Regulations by revoking the Twelfth Schedule which is

Column 1	Column 2	Column 3
Excisable goods	Manner in which excise stamp shall be fixed	Fee per excise stamp (Rs)
Packet of cigarettes	(a) underneath any transparent final wrapper of the packet; and (b) for soft packet, on the top end, in the middle of the packet's mouth, symmetrically crossed along the stamp's length from the front to the back side of the packet; or (c) for hard packet, from the right upper of the back side to the adjacent side where the packet is opened; and (d) in such a manner that the excise stamp with its serial number is visible and that the packet cannot be opened without tearing the excise stamp	0.25

and replacing it with the new Twelfth Schedule

<sup>114</sup> *w.e.f. 03-February-2020, G/N 161 of 2019*, regulation 15 amended the Twelfth Schedule by deleting item 2 and its corresponding entries

2.	Goods falling under Heading 2208 of Part I of the First Schedule to the Excise Act of an alcoholic strength of not less than 20 per cent and in containers holding 200ml and above	<p>(a) Vertically touching both the bottle neck and the sealed cap; or in any other manner as the Director-General may direct.</p> <p>(b) In such a manner that the excise stamp with its serial number is visible and that the bottle or container cannot be opened without tearing the excise stamp.</p>	0.50
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and replacing it by item 2 set out in the First Schedule to the amendment regulations.

<sup>115</sup> *w.e.f. 02-August-2013, G/N 193 of 2013*, regulation 4(a), amended regulation the Excise Regulations by adding the Thirteenth Schedule

<sup>116</sup> *w.e.f. 03-February-2020, G/N 161 of 2019*, regulation 16 amended the principal regulations by adding the Fourteenth Schedule set out in the Second Schedule to the amendment regulations.