

# **EXCISE ACT 1994**

Act No. 14 of 1994 - June 17, 1994

[Amendments – MRA Act 2004]

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**To simplify, rationalise and modernise the system of collection and administration of excise duty**

**PART I – PRELIMINARY**

**1 Short title**

This Act may be cited as the Excise Act 1994.

**2 Interpretation**

In this Act –

“admixed spirit” means a product having an alcoholic strength of not less than 40 per cent of alcohol by volume obtained by mixing redistilled alcohol –

(a) with such percentage of imported malt whisky as may be approved by the Director-General; and

(b) with odiferous substances and mixtures including alcoholic solutions;

“agricultural rum” means a product obtained exclusively from alcoholic fermentation and distillation of sugar cane juice, having the aromatic characteristics specific to rum and a content of volatile substances equal to or exceeding 225 grams per hectoliter of alcohol of 100 per cent by volume and when bottled for consumption has a minimum alcoholic strength of 37 per cent by volume and a maximum of 50 per cent by volume;

“alcohol” means a product obtained by distilling a fermented liquid;

“alcoholic beverage” means a beverage having an alcoholic strength of not more than 9 per cent of alcohol by volume but does not include beer and spirit cooler;

“alcoholic products” means agricultural rum, compounded spirits, island recipe rum, local rum and rum;

“alcoholic strength” means the ratio of the volume of pure alcohol present in a product at 20 degrees Celsius to the total volume of that product at the same temperature measured in accordance with the system recommended by the International Organisation of Legal Metrology;

“aperitif” –

(a) means redistilled alcohol flavoured, aromatised or sweetened and having an alcoholic strength of not more than 39 per cent of alcohol by volume; and

(b) includes cordial or liqueur;

“apparatus” means any instrument, appliance, vessel, utensil, equipment or machinery used or designed or adapted for the manufacture of excisable goods and includes any part of an apparatus;

“Authority” means the Mauritius Revenue Authority established under the Mauritius Revenue Authority Act 2004.

“beer” –

(a) means a product having an alcoholic strength of not more than 9 per cent of alcohol by volume obtained from the fermentation of malt or any other saccharine substance and flavoured with hops or other bitters; and

(b) includes ale, porter, lager, stout or any other similar product manufactured and sold as beer;

“blended brandy” means a product having an alcoholic strength of not less than 40 per cent of alcohol by volume obtained by blending brandy with redistilled alcohol in such proportion as may be approved by the Director-General;

“blended gin” means a product having an alcoholic strength of not less than 40 per cent of alcohol by volume obtained by blending gin with redistilled alcohol in such proportion as may be approved by the Director-General;

“blended whisky” means a product having an alcoholic strength of not less than 40 per cent of alcohol by volume obtained by blending a number of distillates each of which separately is entitled to the description of whisky;

“bottling premises” means premises in a factory approved by the Director-General for the manufacture and bottling of liquor and alcoholic products;

“brandy” means a product having an alcoholic strength of not less than 40 per cent of alcohol by volume obtained by distilling fermented grape juice or by distilling wine or wine lees or by distilling country liquor or country liquor lees;

“brewer” means a person licensed to carry on the business authorised as specified in Part I of the Second Schedule;

“cane spirit” means a product having an alcoholic strength of not less than 40 nor more than 50 per cent of alcohol by volume produced by redistilling alcohol obtained from sugar cane or its derivatives and by adding flavours or essences to it;

“cask” means a container of not less than 10 litres approved by the Director-General for use in a factory;

“cider” means an alcoholic beverage made from the fermentation of apples or concentrated apple juice;

“Commissioner” means the Commissioner of Police;

“compounded spirits” means rum, local rum or agricultural rum compounded into a product of a different flavour, taste or colour and having an alcoholic strength of not less than 37 per cent and not more than 50 per cent of alcohol by volume;

“cordial” means a product having an alcoholic strength of not more than 39 per cent of alcohol by volume obtained by adding lime juice or any other fruit juice to redistilled alcohol;

“cosmetic” means a toilet preparation containing alcohol;

“country liquor” means a product having an alcoholic strength of not less than 9 per cent and not more than 15 per cent of alcohol by volume obtained from the fermentation of sugar or of any plant, fruit or fruit must other than grape must, fresh grapes or sound grapes;

“customs control” has the same meaning as in the Customs Act 1988;

“customs duty” means the duty leviable under the Customs Tariff Act;

“denatured alcohol” means heating and lighting alcohol, power alcohol (red) and power alcohol (white) obtained by denaturing alcohol with such materials and in such manner as may be prescribed;

“Director-General” means the Director General of the authority;

“distiller-bottler” means a person licensed to carry on the business authorised as specified in Part I of the Second Schedule;

“distillery” means premises in a factory approved by the Director-General for the distillation of a fermented liquid into alcohol or for the redistillation of alcohol;

“distilled gin” –

(a) means a product having an alcoholic strength of not less than 37.5 per cent of alcohol by volume -

(i) produced by redistilling organoleptically alcohol produced from agricultural raw materials other than grains in the presence of juniper berries and of other natural botanicals provided that the juniper taste is predominant; or

(ii) the mixture of the product of such distillation and alcohol with natural and/or nature-identical flavouring substances and/or flavouring preparations; but  
(b) does not include a product obtained simply by adding essences or flavourings to the alcohol;

**[Added by Finance (Misc Provisions) Act 2008]**

“drug” means a medicinal preparation containing alcohol and prepared according to formulae laid down in the British Pharmacopeia or the French Codex or according to specifications approved by the Permanent Secretary;

“entry” means a declaration made by a manufacturer in such manner and in such form as may be approved by the Director-General for the purposes of section 4;

“excise duty” –

(a) means the excise duty specified in section 3; and

(b) includes any surcharge under section 7;

“excisable goods” means goods specified in the First Schedule;

“excise seal” means a seal, cap, label or other device approved by the Director-General;

“excise warehouse” means premises whether or not in a factory approved by the Director-General for the deposit of excisable goods;

“export” has the same meaning as in the Customs Act 1988;

“factory” –

(a) means premises approved by the Director-General in which excisable goods may be manufactured, stored or sold by wholesale; and

(b) includes the storeroom and the excise warehouse of a factory

“fortified fruit wine” means a product having an alcoholic strength of not more than 24 per cent of alcohol by volume and obtained by adding spirits of not less than 50 per cent of alcohol by volume to fruit wine; **[Amended by Finance Act 2006]**

“fortified wine” means a product having an alcoholic strength of not more than 24 per cent of alcohol by volume obtained by adding spirits of not less than 50 per cent of alcohol by volume to wine; **[Amended by Finance Act 2006]**

“fruit wine” means a product having an alcoholic strength of not less than 7 per cent and not more than 18 per cent of alcohol by volume obtained from the fermentation of sugar or of any fresh fruit or fruit must (whether condensed or concentrated) other than grape must, fresh grapes or sound grapes; **[Amended by Finance Act 2006]**

“furfuraldehyde” means the chemical organic substance known under that name or as furfural, furfurol or pyromucic aldehyde;

**“gin” means a product having an alcoholic strength of not less than 37.5 per cent of alcohol by volume obtained by flavouring redistilled alcohol produced from the distillation of grains with or over juniper berries and other aromatics, or with or over extracts derived from infusions, percolations or maceration of such materials;  
[Amended by Finance (Misc Provisions) Act 2008]**

“gin concentrate” means a product obtained by redistilling alcohol having an initial alcoholic strength of not less than 96 per cent of alcohol by volume with juniper berries or with other natural botanicals provided that the juniper taste is predominant;

“import” has the same meaning as in the Customs Act 1988;

“island recipe rum” means a product having an alcoholic strength of not less than 30 per cent and not more than 40 per cent of alcohol by volume and obtained by mixing agricultural rum, rum or local rum with fruits, sugar, spices with or without flavouring substances;

“leaf tobacco” means tobacco leaves which are being or have been cured but which have not undergone any other process to render them fit for the manufacture of tobacco products;

“licence” means a licence specified in column 1 of the Second Schedule;

“licence fee”, in relation to a licence, means the fee corresponding to the licence and to the business authorised as specified in columns 2 and 3 respectively of the Second Schedule;

“licensed premises” means premises, other than a factory, on which a licensee is authorised to carry on his business;

“licensee” means the holder of a licence and includes a person whose name is endorsed on a licence under section 13 (4);

“licensing authority”, in relation to a license under the second schedule, means the Director General; **[Amended by Finance Act 2006]**

“liqueur” means a product having an alcoholic strength of not less than 15 per cent and not more than 39 per cent of alcohol by volume obtained by mixing, sweetening or redistilling alcohol with fruits, flowers, leaves, other botanical substances, their juices or with extracts derived by infusion, percolation or maceration of such botanical substances, or with other natural flavouring materials or cream, milk or other milk products, fruit, wine or flavoured wine;

**[Amended by Finance Act 2006]**

“liquor” –

- (a) means any beverage having an alcoholic strength of not less than 2 per cent of alcohol by volume; but
- (b) does not include alcoholic products;

“local rum” means a product having an alcoholic strength of not less than 37 per cent and not more than 50 per cent of alcohol by volume obtained by diluting alcohol produced from the fermentation of sugar cane or its derivatives;

“London gin” means a product having an alcoholic strength of not less than 37.5 per cent of alcohol by volume –

- (a) obtained from alcohol, whose flavour is introduced exclusively through the redistillation in traditional stills of ethyl alcohol in the presence of all the natural plant materials used;
- (b) the resultant distillate of which contains at least 70 % alcohol by volume;
- (c) which does not contain added sweetening exceeding 0,1 gram of sugars per litre of the final product nor colorants;
- (d) which does not contain any other added ingredients other than water;

**[Added Finance (Misc Provisions) Act 2008]**

“manufacture” means make, prepare, produce, process, distil, redistil, modify, mix, blend, treat, assemble, bottle, put into containers, label or pack, excisable goods other than leaf tobacco and includes any stage in the manufacture;

“manufacturer” means any person who manufactures excisable goods;  
“matured” means matured in a wooden cask for a period of not less than 3 years;  
“medicinal tincture” –  
(a) means a medicinal tincture containing alcohol and prepared according to formulae laid down in the British Pharmacopeia or the French Codex, or according to specifications approved by the Permanent Secretary; but  
(b) does not include tinctures of Cocheneal (Tincture Cocci);

**“MID”, in relation to sections 3A and 3B, means *Maurice Ile Durable*;  
[Added Finance (Misc Provisions) Act 2008]**

“Minister” means the Minister to whom responsibility for the subject of finance is assigned;  
“molasses” means a substance from which wash may be prepared;  
“officer” has the same meaning as in the Mauritius Revenue Act 2004;  
“perfumed spirits” means a product obtained by mixing alcohol with essential oils or essences;  
“Permanent Secretary” means the Permanent Secretary of the Ministry of Health;  
“permit” means a permit referred to in section 19;  
“perry” means an alcoholic beverage made from pears;  
“record” means a record specified in section 24  
“rum” means a product obtained from alcoholic fermentation and distillation of either molasses or syrup produced in the manufacture of cane sugar or of sugar cane juice itself and distilled at less than 96 per cent of alcohol by volume so that the distillate has the discernible specific organoleptic characteristics of the raw materials used and when bottled for consumption has an alcoholic strength of not less than 37 per cent and not more than 50 per cent of alcohol by volume;  
“shandy” means an alcoholic beverage obtained by mixing beer with soft drink;

**[Amended by Finance Act 2006]**

“soft drink”-  
(a) means any beverage impregnated with carbon dioxide or any other effervescent gas, whether or not containing sugar or sweetening or colouring agent; and  
(b) includes soda water, tonic, ginger beer, lemonade or any other similar product;  
“spirits” means alcohol, compounded spirits or liquor,  
“spirit cooler” means a product, whether carbonated or not, having an alcoholic strength of not more than 9 per cent of alcohol by volume obtained by mixing a spirit, liqueur, or other spirituous beverage, falling under Tariff Heading 22.08 of the First Schedule to the Customs Tariff Act with flavours and or other non-alcoholic beverages;  
“spirit vinegar” means an acid liquid, obtained wholly from acetous fermentation of a distilled alcoholic liquid, which contains more than 2 degrees of acetic acid measured by Salleron’s acidimeter;  
“standard alcoholometer” means the standard alcoholometer approved as such by the Director-General;  
“still” means an apparatus which may be used for distillation and includes any part of a still;

“tobacco” means a plant belonging to the species *Nicotiana Tabaccum* or *Nicotiana Rustica*, and includes any tobacco substitute;

“Tobacco Board” means the Board established under the Tobacco Production and Marketing Act;

“tobacco products” means any product manufactured from leaf tobacco and includes cigarettes, cigars and prepared tobacco;

“Unified Revenue Board” means the Unified Revenue Board  
- established under the Unified Revenue Act 1983;

“value added tax” means the value added tax chargeable under the Value Added Tax Act 1998;

“value at importation” means-

(a) in the case of second hand motor vehicles or used motor vehicles, the value determined in such manner as may be prescribed; or

(b) in any othe case, the value under the Customs Act;

“vat” means a container permanently fixed in a factory in the manner required by the Director-General;

“vinegar” means an acid liquid containing more than 2 degrees of acetic acid measured by Salleron’s acidimeter obtained wholly from acetous fermentation of country liquor or wine;

“vodka” means a product having an alcoholic strength of not less than 37.5 per cent of alcohol by volume and obtained by treating distilled fermented mash of –

(a) cereals and/or potatoes; or

(b) other agricultural raw materials,

with activated charcoal, so as to render the product without distinctive characteristic aroma or taste;

**[Amended Finance (Misc Provisions) Act 2008]**

“wash” means a fermented liquid fit for distillation and includes any liquid undergoing preparation to render it fit for distillation;

“whisky” means a product having an alcoholic strength of not less than 40 per cent of alcohol by volume obtained by distilling a mash of cereals, saccharified by the diastase of the malt contained therein, with or without other natural enzymes –

(a) fermented by the action of yeast;

(b) distilled at less than 94.8 per cent volume, so that the distillate has an aroma and taste derived from the raw materials used; and

(c) matured for at least 3 years in a wooden cask;

“wine” means a beverage having an alcoholic strength of not less than 7 per cent and not more than 18 per cent of alcohol by volume obtained from the fermentation of the juice of fresh grapes, sound grapes, or grape must (whether condensed or concentrated), without any other addition or abstraction thereto except as may occur in normal cellar treatment provided that the product may be ameliorated before, during or after fermentation by the use of pure dry cane sugar, a combination of water and pure dry cane sugar, liquid sugar, sugar syrup, grape juice or concentrated grape must. **[Amended by Finance Act 2006]**



## PART II – LIABILITY TO EXCISE DUTY

### 3 Charge to excise duty

- (1) Subject to the other provisions of this Act, an excise duty shall be chargeable on excisable goods.
- (2) The excise duty shall –
  - (a) be computed by reference to the taxable base of the goods at the rate corresponding to those goods as specified in the First Schedule; and
  - (b) be payable to the Director-General at the time specified in the Schedule.
- (3) The goods described in Part IA of the First Schedule shall, on fulfillment of any conditions laid down under the terms of the exemption, be subject to the payment of excise duty to the extent specified in respect of such goods.
- (4) Where in any enactment made before or after the commencement of this subsection, it is provided that notwithstanding any other enactment, a statutory corporation shall be exempt from the payment of any duty or levy, that provision shall not be construed as an exemption from the payment of excise duty or MID levy under this Act.

Amended by [Finance Act 2006], [Added Finance (Misc Provisions) Act 2008]

### 3A. Charge to MID levy

- (1) A MID levy shall be chargeable on the excisable goods specified in Part II of the First Schedule, whether the goods are for home consumption or not.
- (2) The MID levy shall –
  - (a) be computed by reference to the taxable base of the goods at the rate corresponding to those goods as specified in Part II of the First Schedule; and
  - (b) be payable to the Director-General at the time specified in Part II of the First Schedule.

### 3B. Payment of MID levy

Notwithstanding section 3A, payment of MID levy on petroleum products and liquid petroleum gas (LPG) and imported by the State Trading Corporation shall be effected within a period of 30 days of the date of importation of such products or within such other period as may be prescribed.

[Added Finance (Misc Provisions) Act 2008]

### 4 Entries for excisable goods

- (1) Every manufacturer shall, in relation to excisable goods other than molasses and sugar cane juice submit an entry to the Director-General at the time –
  - (a) the goods are deposited in an excise warehouse pending removal for home consumption, for export or for export as ship's stores; and
  - (b) the goods are removed from a factory.
- (2) No excisable goods referred to in subsection (1) shall be deposited in or removed from a factory unless –
  - (a) the entry has been approved by the Director-General and the entry number allotted to it has been inscribed thereon by him; and
  - (b) in respect of excisable goods removed from a factory, a security for the payment of any excise duty payable on the goods has been furnished to the Director-General.

### 5 Payment under protest.

- (1) Subject to subsection (2), any person aggrieved by the decision of the Director-General as to the amount of excisable duty payable on any excisable goods may, within 28 days of such decision, lodge written representations with the Clerk to the Assessment Review Committee, in accordance with section 19 of the Mauritius Revenue Authority Act 2004.

(2) Notwithstanding any representations under subsection (1), the aggrieved person shall pay to the Director-General the amount claimed as excise duty pending the decision of the Committee.

#### **6 Claim for excise duty shortpaid**

No claim for any excise duty shortpaid shall be made on a person after 3 years from the date on which the excise duty was shortpaid.

#### **7 Surcharge for late payment**

(1) Where a manufacturer fails to pay any excise duty due on the last day on which it is payable he shall be liable to pay to the Director-General in addition to the excise duty a surcharge representing 5 per cent of the excise duty unpaid or such other percentage as may be prescribed.

(2) The Director-General may waive the whole or part of any surcharge payable under subsection (1) if he is satisfied that failure to pay excise duty within the specified period was due to causes beyond the control of the manufacturer or to any other good or sufficient reason.

#### **8 Export of excisable goods**

No excise duty shall be paid on excisable goods exported under Customs control or exported as ship's stores.

### **PART III – LICENCES**

#### **9 Licensing**

No person shall carry on any business specified in column 3 of the Second Schedule unless he is the holder of a licence to that effect.

#### **10 Issue of licence**

(1) The licensing authority may, on an application in the prescribed manner being made, subject to clearance from the Commissioner of Police, issue a licence on such terms and conditions as it thinks fit -

(a) on being satisfied that the prescribed conditions have been fulfilled; and

(b) on payment of the licence fee.

(2) The licensing authority may refuse to issue a licence on any ground that may be prescribed.

(3) The licence fee shall be paid to the Director-General.

(4) Where the Minister is of opinion that it is necessary in the public interest to limit the number of licences, he may, by order to the Director-General, limit the number of licences which may be issued.

(5) An order under subsection (4) shall be binding for such district, town, village or other area for such period as may be specified in the order.

**Amended by [Finance act 2006]**

#### **11 Validity of licence**

(1) A licence shall be valid only in respect of the factory or licensed premises specified in it, and shall, subject to subsection (4) and to section 49 expire –

(a) in the case of a licence specified in Part III of the Second Schedule, at the date and time specified therein; and

(b) in any other case, on 31 December.

(2) No person shall keep in his factory any apparatus, goods or articles which are not required for the purposes of the business which is specified, in relation to the licence held by him, in column 3 of the Second Schedule.

(3) No person shall carry on any trade, business, profession or calling or do any act or thing in his factory or licensed premises other than those specified in relation to the licence held by him

(4) (a) The Director-General may, by written notice, require a manufacturer to close his factory if, in his opinion, a direction given or a requirement imposed under section 25 (1) or (2) has not been complied with, and any licence held in respect of that factory shall be suspended until that direction or requirement has, in the Director-General's opinion, been complied with or until the date of expiry of the licence, whichever is the earlier.

(b) Where a licence is suspended under paragraph (a), no refund of the licence fee paid shall be made in respect of the period during which the factory remained closed.

## **12 Renewal of licence**

(1) The licensing authority shall renew a licence specified in Part I or Part II of the Second Schedule –

(a) on being satisfied that the prescribed conditions have been fulfilled; and

(b) on payment of the licence fee.

(2) The licensing authority may refuse to renew a licence on any ground that may be prescribed.

(3) Every licence renewed more than 14 days after the date of its expiry shall attract a surcharge of 50 per cent.

## **13 Transfer of licence**

(1) Subject to the other provisions of this section, no licence under this Act shall be transferable.

(2) The licensing authority shall, subject to subsection (5), transfer a licence specified in Part I or Part II of the Second Schedule if it is satisfied that the prescribed conditions have been fulfilled.

(3) Where a licence is transferred under subsection (2), the licensing authority shall amend the licence with respect to the licensee's name or, as the case may be, the location of the factory or licensed premises.

(4) Where the holder of a licence specified in Part I or Part II of the Second Schedule dies or becomes bankrupt or insane, his surviving spouse, heir or representative, as the case may be, may, if the licensing authority has, on written application made in that behalf, endorsed his name on the licence, carry on his business for the unexpired portion of the licence, either personally or by an agent approved by the licensing authority.

(5) The licensing authority may refuse to transfer a licence on any ground that may be prescribed.

## **14 Appeal to Supreme Court**

Any person aggrieved by a decision to grant or refuse the issue, renewal or transfer of a licence specified in Part I or Part II of the Second Schedule may appeal against the decision to the Supreme Court.

## **15. Obligations of licensee**

(1) No licensee shall sell any liquor, alcoholic products, beer, spirit cooler, fruit wine, fortified fruit wine, wine or fortified wine to, or allow such goods to be consumed at his licensed premises by, any person under the age of 18 years.

(2) Every licensee shall display in a conspicuous place at his factory or licensed premises –

- (a) a signboard bearing his name and surname or, in the case of a body corporate, the corporate name, as they appear on the licence, and the nature of his trade or business; and
- (b) where applicable by virtue of his licence, an appropriate notice in bold characters bearing the following words –

NO .....  
(specify the products authorised for sale)

WILL BE SOLD TO A PERSON UNDER THE AGE OF 18 YEARS  
Or

NO .....  
(specify the products authorised for sale)

WILL BE SOLD TO, OR IS ALLOWED TO BE CONSUMED ON THE PREMISES BY, A PERSON UNDER THE AGE OF 18 YEARS

(3) Every licensee shall comply with such other obligations as may be prescribed.

(4) Any licensee who fails to comply with this section shall commit an offence and shall, on conviction, be liable to a fine not exceeding 50,000 rupees and to imprisonment to a term not exceeding 2 years.

Amended by [Finance Act 2006]

#### **PART IV – CONTROL OF PREMISES AND EXCISABLE GOODS**

##### **16 Manufacture of excisable goods**

No person shall manufacture excisable goods other than leaf tobacco –

- (a) in any place other than in a factory;
- (b) except in accordance with a process which is prescribed or, where no process is prescribed, in accordance with a process approved by the Director-General.

##### **17 Interference with factory, apparatus and excisable goods**

Except with the Director-General's written authorisation –

- (a) no alteration shall be effected to any factory;
- (b) no apparatus, other than a cask, shall be moved, or in any other manner interfered with, in a factory.

##### **18 Possession of molasses, sugar cane juice and wash**

No person shall have in his possession –

- (a) any molasses or sugar cane juice elsewhere than –
  - (i) at a distillery;
  - (ii) on the premises of a sugar factory; or
  - (iii) in a storage place approved by the Director-General;
- (a) any wash elsewhere than at a factory where wash may be used in the manufacture of excisable goods.
- (b)

##### **19 Permits**

(1) No person shall have in his possession or use a still unless –

- (a) he is licensed as a distiller-bottler under this Act;
- (b) is authorised under section 54 to distil alcohol by traditional method; or

- (c) he is the holder of a permit issued to him by the Director-General.
- (2) No person shall, without a permit, remove –
  - (a) a still, molasses, sugar cane juice, wash or residue of wash from one place to another in Mauritius;
  - (b) alcohol from a distillery to any other place in Mauritius.
- (3) A permit under subsection (2) may, on an application being made to the Director-General on that behalf, be issued subject to such conditions as may be prescribed.

## **20 Sampling of excisable goods**

(1) The Director-General or any person authorised by the Permanent Secretary may, for the purposes of analysis or control, take a reasonable quantity of any excisable goods other than leaf tobacco, free of charge, as a sample from any person found in possession of the goods.

(2) The Director-General may, subject to such conditions as he thinks fit to impose, authorise samples of excisable goods to be removed from a factory free of excise duty for display or for experimental purposes.

(3) The Director-General may, on the recommendation of the Tobacco Board and subject to such conditions as he thinks fit to impose, authorise leaf tobacco in packages not exceeding 5 kilogrammes in weight to be removed from a tobacco warehouse for experimental purposes.

## **21 Control of certain excisable goods**

Any excisable goods manufactured by a distiller-bottler shall, for the purpose of control, be dealt with in the same manner as imported goods of the like nature.

## **22 Stocktaking and excise duty unpaid**

(1) The Director-General shall, at such time as may be prescribed or may, at any other time, cause a stocktaking to be made of any excisable goods in a factory.

(2) Any deficit in the quantity of excisable goods found as a result of a stocktaking, carried out under subsection (1) shall, subject to section 25 (3), be dealt with or attract excise duty, as the case may be, in the prescribed manner.

- (3) Where the Director-General considers that having regard to –
  - (a) the quantity or weight of goods or materials used as input in the manufacture of excisable goods;
  - (b) the manner in which excisable goods are measured or weighed;
  - (c) the number of excise seals, if any, issued to a manufacturer; or
  - (d) any other circumstance,

the excise duty chargeable has not been paid, the Director-General may claim from the manufacturer such amount of excise duty as he may consider to have been unpaid.

(4) A manufacturer on whom a claim is made under subsection (3) shall pay the excise duty claimed within the date, specified by the Director-General unless he satisfies the Director-General that the excise duty unpaid was due to circumstances or to occurrences which arose through no fault of the manufacturer, or that all excise duty chargeable has been paid.

(5) Where a dispute arises as to the amount of excise duty claimed under this section, the manufacturer may lodge written representations with the Clerk to the Assessment Review Committee, in accordance with section 19 of the Mauritius Revenue Authority Act 2004.

## **23 Security**

(1) Every manufacturer shall, for the purposes of ensuring the payment of any excise duty payable on excisable goods manufactured in Mauritius, furnish a security in the form of a bank guarantee to the Director-General in such amount as the Director-General may require.

(2) The Director-General may, for the purposes of securing payment of any excise duty due or for ensuring compliance with this Act, order any person to furnish a security in such manner and in such amount as he thinks fit.

(3) Every person who intends to export excisable goods on which excise duty has not been paid shall furnish a security to the satisfaction of the Director-General for ensuring that the goods are exported in such manner as the Director-General may direct

(4) Any person who fails to comply with the provisions of this section shall commit an offence.

## **24 Record**

(1) Every person shall, for the purposes of this Act, keep in the course of his business –

- (a) a full and true written record in the English or French language of every transaction he makes;
- (b) such record and for such purpose as may be required by the Director-General.

(2) Every record required to be kept by a person under subsection (1) and all documents relating to his business shall be kept for a period of at least 3 years after the completion of the transaction to which it relates.

## **PART V – POWERS OF DIRECTOR-GENERAL**

### **25 General powers of Director-General**

(1) The Director-General may take such steps as he thinks fit to control and regulate the manufacture, use, storage, removal and sale of excisable goods and may, for that purpose, give written directions, generally or otherwise, to a licensee or to a person who is, under this Act or any other enactment, authorised to deal in excisable goods or to use excisable goods in the manufacture of non-excisable goods, and every licensee or other person shall comply with those directions.

(2) The Director-General may, for the purpose of exercising control over excisable goods –

- (a) place a factory under lock;
- (b) affix seals or marks on a factory or on any excisable goods therein;
- (c) require, where applicable, a licensee -
  - (i) to equip his factory with a flowmeter, an apparatus or equipment to record the flow, or the number of bottles, of excisable goods;
  - (ii) to install a Closed Circuit TeleVision (CCTV) system in his factory at such places as the Director-General may direct; or
  - (iii) to give to the Director-General online access to the CCTV system;
- (d) require a licensee or an importer to affix or cause to affix excise stamps or banderoles on such excisable goods as may be specified by the Director-General in such form, manner and conditions as may be prescribed.

**Amended by [Finance Act 2006]**

(3) (a) Where excisable goods, whilst being under customs control, have been destroyed with the Director-General's written authorisation and under the supervision of an officer, the Director-General may remit the excise duty due on those goods.

- (b) Where the Director-General is satisfied that excisable goods have been accidentally destroyed while they were –
- (i) in a factory;
  - (ii) being transported under Customs control from one factory to another; or
  - (iii) being exported under Customs control,

he may remit the excise duty due on those goods.

## **26 Power to require information**

Every person who may be so required by the Director-General shall, within the time fixed by the Director-General, give orally or in writing as may be required, all such information as may be demanded of him by the Director-General for the purpose of enabling the Director-General to collect excise duty.

## **27 Power of inspection**

The Director-General may, for the purpose of ascertaining the excise duty payable on any goods, order a manufacturer to produce for –

- (a) examination, at such time and place as he may specify, any records or documents which he considers necessary; and
- (b) retention for such period as he considers necessary, any records or documents referred to in paragraph (a).

## **28 Power to examine goods, apparatus or equipment (Amended by [Finance Act 2006])**

(1) The Director-General may, for the purpose of ascertaining the excise duty payable on any excisable goods, order a manufacturer to produce for examination –

- (a) such goods at such time and place as he may specify;
- (b) any apparatus, equipment, flowmeter or Closed Circuit TeleVision (CCTV) system in a factory;
- (c) the recordings of the Closed Circuit TeleVision (CCTV) system in respect of any period not exceeding 3 years immediately preceding the date of the examination.

(2) The conveying of the goods to the place of examination and the measuring, weighing, counting, unpacking and repacking and opening and closing of the packages, shall be performed by and at the expense and risk of the manufacturer.

## **29 Right of access to factory or licensed premises**

Notwithstanding any other enactment, for the purpose of detecting a suspected offence under this Act, the Director-General shall at any time and without warrant have access to a factory or licensed premises or to other premises where business is carried on by a person who is, under this Act or any other enactment, authorised to deal in or use excisable goods, and he may, for the purpose, use such force as may be necessary to obtain access.

## **30 Search warrant**

Where the Director-General reasonably suspects that an offence under this Act has been, is being or is likely to be, committed, he may issue to an officer a warrant in the prescribed form for the search of any premises and the seizure of any goods, apparatus and record or documents.

## **31 Power to take assistance**

Any officer acting under a warrant issued under section 30 may be assisted by any police officer and such other persons as he thinks necessary.

## **32 Power to stop and search any vehicle**

(1) An officer may, upon reasonable suspicion, stop and search any vehicle for the purpose of ascertaining whether it contains any evidence of the commission of an offence under this Act.

(2) The driver of any vehicle who fails to stop or fails to permit such search whenever required by any such officer shall commit an offence.

### **33 Arrest and search**

(1) An officer may, without warrant, arrest any person who is reasonably suspected of having committed, or being about to commit an offence under this Act.

(2) A person arrested pursuant to subsection (1) may be searched without warrant.

(3) Every person arrested shall, as soon as practicable and at any rate within 24 hours of his arrest, be referred to the Police.

### **34 Seizure of goods**

(1) Where an officer reasonably suspects that any excisable goods, apparatus, material, vehicle or article are or are likely to be the subject matter of or have been or are likely to be used in the commission of an offence under this Act, he may seize any of them and, subject to subsection (4) or (5), any goods or article so seized shall be produced to a court or, in the case of compounding under section 50, to the Director-General.

(2) Where any goods have been seized under this Act, the Director-General shall, within 21 days of the date of seizure, serve on the person from whom the goods have been seized, a notice of seizure, stating the reasons for the seizure.

(3) Where a notice of seizure has been served pursuant to subsection (2), the person may within 3 months of the notice enter an action against the seizure before the competent court and at the same time notify the Director-General thereof.

(4) Where the person does not enter any action against the seizure and the goods are not the subject matter of any criminal proceedings, the Director-General may cause the goods seized to be sold or otherwise disposed of.

(5) Where the Director-General reasonably suspects that any excisable goods seized under subsection (1) contain a substance which is, or which renders or is likely to render the excisable goods injurious to health, he may cause the goods to be destroyed.

### **35 Security for goods seized**

Where any goods have been seized under this Act and an action has been entered in court against the seizure, the court may order the release of the goods on a security being furnished to the Director-General, for an amount representing 2 times the value of the goods inclusive of any excise duty payable.

### **36 Forfeiture**

(1) Where a person is convicted for an offence under this Act, the court shall order the forfeiture of any still, molasses, sugar cane juice, wash or residue of wash produced to the court.

(2) Subject to subsection (1) the court may, on the conviction of any person for an offence, order the forfeiture of any excisable goods, apparatus, material; vehicle or other article seized under section 34 and produced to the court.

### **37 Disposal of seized goods**

(1) All goods seized under this Act shall be delivered into the custody of the Director-General who shall; subject to subsection (2) or to the order of a court, as the case may be, cause them to be sold by public auction or by public tender, as he may determine.

(2) Except where otherwise ordered by a court, the Minister may direct that in lieu of being sold, any seized goods shall be destroyed or be reserved for public use.



### **38 Delegation by Comptroller ((Repealed under MRA Act 2004))**

The Comptroller may, subject to such conditions as he thinks fit, delegate to an officer any of his powers and functions under this Act other than his functions under sections 30, 47 (d) and 50.

### **39 Powers of police officers (Repealed under MRA Act 2004)**

Every police officer may, for the purpose of detecting the commission of an offence, exercise all or any of the powers under sections 20 (1), 29, 32, 33 and 34.

## **PART VI – OFFENCES AND PENALTIES**

### **40 Unlawful dealings**

(1) Any person who –

- (a) manufactures excisable goods without a licence;
- (b) manufactures excisable goods in a place other than in a factory;
- (c) manufactures, sells or stores, exposes or offers for sale, excisable goods on which no excise duty or no sufficient excise duty has been paid;
- (d) forges or counterfeits a lock, seal, label or mark, apparatus or equipment, Closed Circuit TeleVision (CCTV) system used, issued or approved by the Director-General, or makes use of, or knowingly has in his possession any such forged or counterfeit lock, seal, label or mark;
- (e) forges or counterfeits a licence, a permit or a written authorisation issued by the Director-General under this Act or a document required to be kept under section 24 or makes use of or knowingly has in his possession any such forged or counterfeit licence, permit, authorisation or document;
- (f) without lawful authority imports or has in his possession a lock, seal, label or mark used, issued or approved by the Director-General;
- (g) without lawful authority has in his possession –
  - (i) a licence, a permit or a written authorisation issued by the Director-General under this Act;
  - (ii) a document required to be kept under section 24;
- (h) without lawful authority breaks, alters, erases or otherwise interferes with a flowmeter, lock, seal, label or mark, apparatus or equipment, Closed Circuit TeleVision (CCTV) system used, issued or approved by the Director-General;
- (i) being a licensee, without lawful authority, alters excisable goods by the addition of any substance or by the extraction of any of their constituents;
- (j) has in his possession excisable goods which contain a substance which is or which renders or is likely to render the excisable goods injurious to health;
- (k) except with the Director-General's written authorisation, has in his possession spirits of more than 50 per cent of alcohol by volume; or

(1) not being a distiller-bottler, has in his possession alcohol, rum, local rum or compounded spirits other than matured rum or matured local rum containing a higher proportion of furfuraldehyde than one tenth of a gramme per hectolitre of absolute alcohol, shall commit an offence and shall, on conviction, be liable to a fine not exceeding 100,000 rupees and to imprisonment for a term of not less than 18 months and not more than 3 years.

(2) It shall be no defence for a person charged with an offence under subsection (1) (1) to prove that the presence of furfuraldehyde in compounded spirits is due to the lawful mixing with rum or local rum of any substance containing furfuraldehyde.

**Amended by [Finance Act 2006]**

#### **41 Unlawful possession of excisable goods and apparatus**

- (1) Any person who, without lawful authority –
  - (a) has in his custody, possession or control;
  - (b) keeps, allows or causes to be kept; or
  - (c) acquires possession of, or is in any way concerned in, removing, selling, concealing or dealing with,

any molasses, sugar cane juice, wash, residue of wash, apparatus or excisable goods manufactured, removed, sold, transferred or obtained in contravention of this Act shall commit an offence and shall, on conviction, be liable to a fine not exceeding 100,000 rupees and to imprisonment for a term of not less than 18 months and not more than 3 years.

(2) In any proceedings for an offence under subsection (1), the burden of proving that the molasses, sugar cane juice, wash, residue of wash, apparatus or excisable goods have not been in the custody, possession or control of the person charged or manufactured, removed, sold, transferred or obtained by him in contravention of this Act, shall lie on him if, having regard to all relevant circumstances, the custody, possession, control, manufacture, sale, transfer or obtaining raises a presumption which requires some explanation.

#### **42 Misuse of excisable goods**

Where excisable goods are delivered or received subject to a condition, or for a specific purpose, or to be used by a particular person, any person who fails to comply with the condition, or uses the goods for another purpose, or sells the goods to a person to whom they were not destined, as the case may be, shall commit an offence.

#### **43 Collusion**

- (1) Any officer or police officer who –
  - (a) makes any collusive seizure or delivers or makes any agreement to deliver or not to seize any excisable goods or other article liable to seizure under this Act; or
  - (b) directly or indirectly accepts any payment or reward, whether pecuniary or otherwise, from any person on account of any act relating to the exercise of his duties under this Act,

shall commit an offence.

(2) Any person who makes any collusive agreement with an officer or police officer to induce him in any way to do or to neglect or not to perform his duties under this Act or to commit or to connive at an offence, shall commit an offence.

#### **44 Obstruction of officers (Repealed under MRA Act 2004)**

(1) Any person who interferes with an arrest, a search or a seizure made under this Act shall commit an offence.

(2) Where access to any premises specified in section 29 is not granted within a reasonable time of a request to that effect by an officer or a police officer, every person found on the premises shall for the purposes of subsection (1), be deemed to have obstructed the officer or police officer, as the case may be.

#### **45 Other offences**

(1) Any person who, not being an officer or a police officer acting in the exercise of his duties under this Act, opens or gains access without lawful authority to a factory which is under lock or under seal shall commit an offence.

- (2) Any person who –
  - (a) makes or subscribes or produces or causes to be made, subscribed or produced any declaration, certificate or other instrument required for the purposes of this Act which is incorrect or false in any material particular;
  - (b) refuses or fails to produce to an officer or to a police officer a permit or a written authorisation issued by the Director-General under this Act or a document required to be kept under section 24;
  - (c) fails to pay excise duty or any part thereof;
  - (d) unlawfully obtains a refund of excise duty;

(e) misleads an officer or a police officer in any way likely to affect him in the exercise of his duties under this Act;

(f) fails to comply with a direction or requirement issued or made by the Director-General; or

(g) otherwise contravenes or fails to comply with any other provision of this Act,

shall commit an offence.

#### **46 Burden of proof**

In any action or proceedings arising out of the seizure of any goods under this Act, the burden of proving that the seizure was illegal shall lie on the person making the allegation.

#### **47 Evidence**

In any proceedings for an offence –

- (a) the reading on any alcoholometer used by any person shall not be accepted in evidence unless it agrees with that of the standard alcoholometer kept at the Director-General's Office;
- (b) any excisable goods found in a factory shall, unless the contrary is proved, be presumed to have been manufactured therein;
- (c) the presence of a still together with any wash or residue of wash on any premises shall, unless the contrary is proved, be evidence of the unlawful distillation of excisable goods;
- (d) a certificate issued by the Director-General shall, unless the contrary is proved, be evidence of all the facts stated therein without proof of his handwriting.

#### **48 Penalties**

(1) Any person who commits an offence in respect of which no specific penalty is provided shall, on conviction, be liable to a fine not exceeding 50,000 rupees and to imprisonment for a term not exceeding 2 years.

(2) Any person who commits an offence under this Act shall on conviction, be liable to pay, in addition to the penalty imposable for such offence –

- (a) any excise duty, customs duty and value added tax due on the goods which are the subject matter of the offence; and
- (b) the licence fee, payable, if any.
- (c)

#### **49 Suspension and cancellation of licence**

(1) The court before which a licensee is convicted for an offence may suspend any licence held by him for such period as it thinks fit or cancel the licence.

(2) Where a licence is suspended or cancelled under subsection (1), no refund of the licence fee paid shall be made in respect of the unexpired portion of the licence.

#### **50 Compounding of offences**

(1) (a) The Director-General may compound any offence committed by any person against this Act, where such person agrees in writing to pay such amount acceptable to the Director-General representing –

- (i) any excise duty unpaid; and
- (ii) a penalty not exceeding the maximum pecuniary penalty imposable under this Act for such offence.

(b) For the purposes of paragraph (a), the Director-General shall chair a committee which shall consist of three of the officers of the management team of the Authority.

(2) Every agreement under subsection (1) shall be signed by the Director-General and the person and witnessed by an officer.

(3) Every agreement under this section shall be final and conclusive and a copy shall be delivered to the person.

(4) On compounding an offence under subsection (1), the Director-General may order the forfeiture of any excisable goods, apparatus, material, vehicle or other article seized under section 34 and produced to him.

(5) Where the Director-General compounds an offence under subsection (1) and the fine imposed by him is paid, no further proceedings shall be taken in respect of the offence so compounded against the person on whom the fine is imposed.

(6) Where the whole or part of any fine imposed by the Director-General is not paid, the Director-General shall send a copy of his order to the District Court of Port Louis and that court shall proceed to enforce the payment of the amount due in the same manner as if it had imposed the fine.

## **PART VII – MISCELLANEOUS**

### **51 Cessation of business**

(1) Where the holder of a licence specified in Part I or Part II of the Second Schedule intends to cease carrying on business, he shall give written notice to the Licensing Authority and public notice of his intention in the Gazette and in 2 daily newspapers.

(2) Where a manufacturer ceases to hold a licence he shall –

(a) not later than 10 days after the date on which he ceases to hold the licence, submit all entries and pay to the Director-General the excise duty due on all excisable goods remaining in his factory; or

(b) with the approval of the Director-General, transfer the excisable goods to another factory.

(3) For the purposes of subsection 2 (a), the excise duty shall be due on excisable goods at such stage of their manufacture as may be prescribed.

(4) Where a manufacturer ceases to hold a licence, no excisable goods labelled by him shall, except with the Director-General's written authorisation, be sold, or stored, exposed or offered for sale after a period of 6 months from the date on which he ceases to hold the licence.

### **52 Refund of excise duty**

(1) Any person may make an application to the Director-General in a form approved by him within 3 years from the date on which the excise duty was paid for a refund of any excise duty paid in excess.

(2) Subject to subsection (3), where the Director-General is satisfied that the applicant is entitled to a refund, he shall order the refund of excise duty to be made.

(3) No refund of excise duty which is less than 100 rupees shall be made.

(4) Where a claim for refund of excise duty is made and the Director-General is not satisfied that the claimant is entitled to a refund, he shall give written notice to the claimant of his decision.

(5) Where the claimant is dissatisfied with the decision of the Director-General under subsection (4), he may lodge written representations with the Clerk to the Assessment Review Committee, in accordance with section 19 of the Mauritius Revenue Authority Act 2004.

### **53 Erroneous refund, remission, exemption or reduction**

(1) Where any person has benefitted through error from a remission, exemption, refund or reduction of excise duty, he shall be liable to pay the amount of excise duty which has been erroneously remitted, exempted, refunded or reduced on a demand being made by the Director-General within 3 years from the date of the excise duty having been erroneously remitted, exempted, refunded or reduced.

(2) The Director-General may, by written notice, order the person under subsection (1) to pay, within 30 days of the notice, the excise duty which has been erroneously remitted, exempted, refunded or reduced.

#### **54 Powers of Minister (Repealed 10 January 2007)**

The Minister may –

- (a) (i) order the remission or the refund of the whole or part of any excise duty payable under this Act;
- (ii) authorise a person to distil at his factory, alcohol by traditional method and manufacture rum from the product of his distillation on payment of such fee as he may determine, on such conditions as he thinks fit;
- (b) by regulations, fix the maximum price at which any excisable goods may be sold.

#### **55 Jurisdiction of Magistrates**

(1) Notwithstanding –

- (a) section 114 (2) of the Courts Act; and
- (b) section 72 (5) of the District and Intermediate Courts (Criminal Jurisdiction) Act,

a Magistrate shall have jurisdiction to try an offence under this Act or, any regulations made under this Act and may impose any penalty provided by this Act.

(2) The prosecution for an offence under any of the sections of this Act specified in the Fourth Schedule to the Mauritius Revenue Authority Act 2004 shall take place, at the discretion of the Director of Public Prosecutions, before a Judge sitting without a jury, the Intermediate Court or a District Court.

**Amended by [Finance Act 2006]**

#### **56 Application of Act**

(1) Subject to subsection (2), this Act shall apply to the Island of Mauritius.

(2) The Minister may by regulations extend any provision of this Act with such modifications, qualifications, adaptations and exceptions as he may determine, to any island, other than the Island of Mauritius, comprised in the State of Mauritius.

(3) This Act shall be in addition to, and not in derogation from –

- (a) the Licences Act 1992; and
- (b) the Local Government Act 1989 in so far as it relates to licences.

#### **57 Regulations**

(1) The Minister may –

- (a) make such regulations as he thinks fit for the purposes of this Act;
- (b) by regulations, amend the Schedules.

(2) Any regulations made under this section may provide for the levying of fees and charges.

(3) Regulations made under subsection (1) may provide that any person who contravenes them 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 that excisable goods which are the subject matter of the contravention shall be liable to forfeiture.

**Amended by [Finance Act 2006]**

#### **57A. Transitional provisions**

Any order for remission or refund of excise duty under section 54 shall lapse on 1 October 2006.

**Amended by [Finance Act 2006]**

**58 Repeal and saving**

(1) The Excise Act is repealed.

(2) Notwithstanding the repeal of the Excise Act, any act or thing done under that Act, shall be deemed to have been done under this Act.

**59 Commencement**

(1) Subject to subsection (2), this Act shall come into operation on a day to be fixed by Proclamation.

(2) Different days may be fixed in respect of different sections of the Act.

**FIRST SCHEDULE**

*(section 8B)*

Passenger solidarity fee -

(a)	Passenger travelling in economy class ....	....	...	...	40 rupees
(b)	Any other passenger ...	...	...	...	80 rupees

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**SECOND SCHEDULE**

*(section 10(a))*

**Definitions**

**Part A**

“admixed spirit”, “aperitif”, “blended brandy”, “blended gin”, “brandy”, “cane spirit”, “country liquor”, “fortified country liquor”, “fortified wine”, “gin”, “gin concentrate”, “licensing authority”, “liqueur”, “shandy”, “vodka” and “wine”.

**Part B**

“admixed spirit” means a product having an alcoholic strength of not less than 40 per cent of alcohol by volume obtained by mixing redistilled alcohol with -

- (a) malt whisky; and
- (b) odiferous substances and mixtures including alcoholic solutions;

“aperitif” -

- (a) means redistilled alcohol flavoured, aromatised or sweetened and having an alcoholic strength of not less than 15 per cent of alcohol by volume; and
- (b) includes cordial or liqueur;

“blended brandy” means a product having an alcoholic strength of not less than 36 per cent of alcohol by volume obtained by blending brandy with redistilled alcohol;

“blended gin” means a product having an alcoholic strength of not less than 37 per cent of alcohol by volume obtained by blending gin with redistilled alcohol;

“brandy” means a product having an alcoholic strength of not less than 36 per cent of alcohol by volume obtained by distilling fermented grape juice, wine, wine lees, fruit wine or fruit wine lees;

“cane spirit” means a product having an alcoholic strength of not less than 33 nor more than 50 per cent of alcohol by volume obtained by adding flavours or essences to redistilled alcohol produced from sugar cane or its derivatives;

“fruit wine” means a product having an alcoholic strength of not less than 7 per cent and not more than 18 per cent of alcohol by volume obtained from the fermentation of sugar or of any fresh fruit or fruit must (whether condensed or concentrated) other than grape must, fresh grapes or sound grapes;

“fortified fruit wine” means a product having an alcoholic strength of not more than 24 per cent of alcohol by volume and obtained by adding spirits of not less than 50 per cent of alcohol by volume to fruit wine;

“fortified wine” means a product having an alcoholic strength of not more than 24 per cent of alcohol by volume obtained by adding spirits of not less than 50 per cent of alcohol by volume to wine;

“gin” means a product having an alcoholic strength of not less than 37.5 per cent of alcohol by volume obtained by flavouring redistilled alcohol produced from the distillation of grains with or over juniper berries and other aromatics, or with or over extracts derived from infusions, percolations or maceration of such materials;

“licensing authority”, in relation to a licence under the Second Schedule, means the Director-General;

“liqueur” means a product having an alcoholic strength of not less than 15 per cent and not more than 39 per cent of alcohol by volume obtained by mixing, sweetening or redistilling alcohol with fruits, flowers, leaves, other botanical substances, their juices, or with extracts derived by infusion, percolation or maceration of such botanical substances, or with other natural flavouring materials or cream, milk or other milk products, fruit, wine or flavoured wine;

“shandy” means an alcoholic beverage obtained by mixing beer with soft drink;

“vodka” means a product having an alcoholic strength of not less than 37.5 per cent of alcohol by volume and obtained by treating distilled fermented mash of –

(a) cereals and/or potatoes; or

(b) other agricultural raw materials,

with activated charcoal, so as to render the product without distinctive characteristic aroma or taste;

“wine” means a beverage having an alcoholic strength of not less than 7 per cent and not more than 18 per cent of alcohol by volume obtained from the fermentation of the juice of fresh grapes, sound grapes, or grape must (whether condensed or concentrated), without any other addition or abstraction thereto except as may occur in normal cellar treatment provided that the product may be ameliorated before, during or after fermentation by the use of pure dry cane sugar, a combination of water and pure dry cane sugar, liquid sugar, sugar syrup, grape juice or concentrated grape must.

## **FIRST SCHEDULE**

*(sections 2, 3 and 3A)*

For the purposes of this Schedule -

- (1) Any goods specified in column 2 shall mean the goods which fall under the corresponding heading number and H.S. code specified in column 1.
- (2) The heading numbers and the H.S. codes specified in column 1 refer to the heading numbers and, where applicable, to the H.S. codes of Part I of the First Schedule to the Customs Tariff Act.
- (3) The value at importation referred to in column 4 of Part I shall mean the value of the goods as determined in accordance with the Customs Act 1988.
- (4) “Absolute alcohol” means 100 per cent alcohol by volume.
- (5) (a) Where it is specified in Part I that the taxable base is "ad valorem", the taxable base shall be the price at which the goods are sold or offered for sale by a manufacturer at the time the entry for the removal of the goods is approved under section 4(2) of the Act exclusive of -



- (i) the excise duty payable on those goods; and
  - (ii) any customs duty and excise duty paid or payable on the raw materials used as input in their manufacture.
- (b) For the purposes of determining the price referred to in paragraph (a), it shall be assumed -
  - (i) that the transaction is at arm's length;
  - (ii) that the price is the sole consideration for the sale of the goods; and
  - (iii) that no discount, rebate or allowance is granted on the goods.
- (c) Where excisable goods are imported in bulk for bottling purposes, excise duty shall be payable after bottling at the time they are removed from the factory for home consumption at the rate applicable to the goods imported in bulk.
- (6) Where it is specified in column 6 of Part I that the date payable is "As specified in paragraph (6)", the date payable shall be -
  - (a) in respect of removals for each of the months July to May, not later than 7 days after the end of the month; and
  - (b) in respect of removals for the month of June, not later than the last day of that month.

**PART I - EXCISABLE GOODS IMPORTED INTO OR MANUFACTURED IN MAURITIUS**

Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	
Heading No.	H.S. Code	Excisable goods	Statistical Unit	Taxable base	Rate of excise duty	Date payable
22.01		Waters, including natural or artificial mineral waters and aerated waters, not containing added sugar or other sweetening matter nor flavoured; ice and snow.				
		- Mineral waters and aerated waters:				
	2201.1011	-- Mineral waters: -- In plastic bottles	L	Specific duty per unit	Re 1 per unit	(a) At the time the entry for the goods is validated in accordance with the Customs Act 1988 in case of import  (b) As specified in paragraph (6) in case of local manufacture
	2201.1021	-- Aerated waters: -- In plastic bottles	L	“	Re 1 per unit	“
	2201.901	-- Other: -- In plastic bottles	L	“	Re 1 per unit	“
22.02		Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or				

flavoured, and other non-alcoholic beverages, not including fruit or vegetable juices of heading 20.09.

- Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured:

2202.101	- In plastic bottles	L	Specific duty per unit	Re 1 per unit	<p>(a) At the time the entry for the goods is validated in accordance with the Customs Act 1988 in case of import</p> <p>(b) As specified in paragraph (6) in case of local manu-facture</p>
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39.23

Articles for the conveyance or packing of goods, of plastics; stoppers, lids, caps and other closures, of plastics.

- Sacks and bags (including cones):

- Of polymers of ethylene:

3923.211	-- Carrier bags with handles, and with or without gussets, (including vest type carrier bags)	kg	“	Re 1 per unit	
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	3923.291	Of other plastics: ■ Carrier bags with handles, and with or without gussets, (including vest type carrier bags)	kg	“	Re 1 per unit	“
						“
22.03	2203.00	Beer made from malt	L	Specific duty per litre	Rs 19 per litre	(a) At the time the entry for the goods is validated in accordance with the Customs Act in case of import  (b) As specified in paragraph (6) in case of local manufacture  (c)
22.04		Wine of fresh grapes, including fortified wines; grape must other than that of heading No. 20.09  - Sparkling wine:				
	2204.101	--- Champagne	L	Specific duty per litre “	Rs 500 per litre	“
	2204.109	--- Other	L	“	Rs 105 per litre	“

Column 1 Heading No.	Column 2 H.S. Code	Column 3 Excisable goods	Column 3 Statistical Unit	Column 4 Taxable base	Column 5 Rate of excise duty	Column 6 Date payable
		- Other wine; grape must with fermentation prevented or arrested by the addition of alcohol:				
		-- In containers holding 2 litres or less:				
	2204.211	--- Fortified wine	L	Specific duty per litre	Rs 105 per litre	(a) At the time the entry for the goods is validated in accordance with the Customs Act in case of import
						(b) As specified in paragraph (6) in case of local manufacture
	2204.219	--- Other	L	"	Rs 105 per litre	"
		-- Other:				
	2204.291	--- In bulk for bottling purposes	L	"	Rs 60 per litre	"
	2204.292	--- Fortified wine	L	"	Rs 105 per litre	"
	2204.299	--- Other	L	"	Rs 105 per litre	"
22.05		Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances.				

- In containers holding 2 litres or less:

2205.109

--- Other

L

"

Rs 105 per litre

“

**Column 1**  
**Heading No.**

**Column 2**  
**Excisable goods**

**Column 3**  
**Statistical Unit**

**Column 4**  
**Taxable base**

**Column 5**  
**Rate of excise duty**

**Column 6**  
**Date payable**

- Other:

2205.901

--- In bulk for bottling purposes

L

Specific duty per litre

Rs 60 per litre

(a) At the time the entry for the goods is validated in accordance with the Customs Act in case of import

(b) As specified in paragraph (6) in case of local manufacture

2205.909

--- Other

L

Specific duty per litre "

Rs 105 per litre

(a) At the time the entry for the goods is validated in accordance with the Customs Act in case of import

(b) As specified in paragraph (6) in case of local manufacture

22.06

Other fermented beverages (for example, cider, perry, mead); mixtures of fermented beverages and mixtures of fermented beverages and non-alcoholic beverages, not elsewhere specified or included:

2206.001	--- Country liquor	L	"	Rs 7 per litre	"
2206.002	--- Fortified country liquor	L	"	Rs 7 per litre	"
2206.003	--- Shandy	L	"	Rs 5 per litre	"
2206.004	--- Beer	L	"	Rs 19 per litre	"
2206.005	--- Cider, perry and mead	L	"	Rs 20 per litre	"
2206.009	--- Other	L	"	Rs 75 per litre	"

<b>Column 1 Heading No.</b>	<b>Column 2 H.S. Code</b>	<b>Column 3 Excisable goods</b>	<b>Column 4 Statistical Unit</b>	<b>Column 5 Taxable base</b>	<b>Column 6 Rate of excise duty</b>	<b>Column 7 Date payable</b>
22.07		Undenatured ethyl alcohol of an alcoholic strength by volume of 80% vol or higher; ethyl alcohol and other spirits, denatured, of any strength.  - Undenatured ethyl alcohol of an alcoholic strength by volume of 80% vol or higher:				
2207.101	---	Alcohol for use as input in the manufacture of medicinal tinctures and drugs	Litre	Ad valorem	0%	(a) At the time the entry for the goods is validated in accordance with the Customs Act in case of import  (b) As specified in paragraph (6) in case of local manufacture
2207.102	---	Alcohol for use as input in the manufacture of perfumed spirits or cosmetics	Litre	"	0%	"

2207.103	--- Alcohol for use as input in the manufacture of spirit vinegar	Litre	"	0%	"
2207.104	--- Alcohol for use as input in the manufacture of denatured alcohol (heating and lighting) or power alcohol (power white)	Litre	"	0%	"

<b>Column 1 Heading No.</b>	<b>Column 2 Excisable goods</b>	<b>Column 3 Statistical Unit</b>	<b>Column 4 Taxable base</b>	<b>Column 5 Rate of excise duty</b>	<b>Column 6 Date payable</b>
2207.105	--- Alcohol for use as input in the manufacture of alcoholic beverages and spirits	Litre	Ad valorem or value at importation	0%	(a) At the time the entry for the goods is validated in accordance with the Customs Act in case of import  (b) As specified in paragraph (6) in case of local manufacture
2207.109	--- Other  - Ethyl alcohol and other spirits, denatured, of any strength:	Litre	"	0%	"
2207.202	--- Denatured alcohol (heating and lighting)	Litre	"	0%	"
2207.203	--- Denatured alcohol (power alcohol)	Litre	"	0%	"
2207.209	--- Other	Litre	"	0%	"



22.08

Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80% vol; spirits, liqueurs and other spirituous beverages.

- Spirits obtained by distilling grape wine or grape marc:

--- Cognac:

2208.2011	---- In bulk for bottling purposes	L	Specific duty per litre	Rs 625 per litre absolute alcohol	"
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Column 1 Heading No.	Column 2 H.S. Code Excisable goods	Column 3 Statistical Unit	Column 4 Taxable base	Column 5 Rate of excise duty	Column 6 Date payable
2208.2019	---- Other	L	Specific duty per litre	Rs 1000 per litre absolute alcohol	(a) At the time the entry for the goods is validated in accordance with the Customs Act in case of import  (b) As specified in paragraph (6) in case of local manufacture
--- Brandy:					
2208.2021	---- In bulk for bottling purposes	L	"	Rs 625 per litre absolute alcohol	"
2208.2029	---- Other	L	"	Rs 1000 per litre absolute alcohol	"

2208.209	--- Other	L	"	Rs 1000 per litre absolute alcohol	"
	- Whiskies:				
2208.301	--- In bulk for bottling purposes		"	Rs 625 per litre absolute alcohol	"
2208.309	--- Other	L	"	Rs 1000 per litre absolute alcohol	"

<b>Column 1 Heading No.</b>	<b>Column 2 Excisable goods</b>	<b>Column 3 Statistical Unit</b>	<b>Column 4 Taxable base</b>	<b>Column 5 Rate of excise duty</b>	<b>Column 6 Date payable</b>
	- Rum and tafia:				
2208.401	--- Agricultural rum	L	Specific duty per litre	Rs 200 per litre absolute alcohol	(a) At the time the entry for the goods is validated in accordance with the Customs Act in case of import  (b) As specified in paragraph (6) in case of local manufacture
2208.402	--- Island recipe rum	L	"	Rs 200 per litre absolute alcohol	"
2208.409	--- Other	L	"	Rs 200 per litre absolute alcohol	"
	- Gin and Geneva	L	"		"
2208.501	Distilled Gin	L	"	Rs 200 per litre absolute alcohol	"

2208.502	London Gin	L	“	Rs 200 per litre absolute alcohol	
2208.509	Other	L	“	Rs 1000 per litre absolute alcohol	
	- Vodka		"		"
2208.601	Vodka produced from alcohol obtained by treating distilled fermented mash of cereal or potato			Rs 1000 per litre absolute alcohol	
2208.609	Other			Rs 200 per litre absolute alcohol	
2208.70	- Liqueurs and cordials	L	"	Rs 200 per litre absolute alcohol	"
	- Other:				
	--- Eau de vie:				
2208.9011	---- In bulk for bottling purposes	L	"	Rs 625 per litre absolute alcohol	(a) At the time the entry for the goods is validated in accordance with the Customs Act in case of import  (b) As specified in paragraph (6) in case of local manufacture

<b>Column 1 Heading No.</b>	<b>Column 2 H.S. Code</b>	<b>Column 3 Excisable goods</b>	<b>Column 4 Statistical Unit</b>	<b>Column 5 Taxable base</b>	<b>Column 6 Rate of excise duty</b>	<b>Column 7 Date payable</b>
	2208.9019	---- Other	L	Specific duty per litre	Rs 1000 per litre absolute alcohol	(a) At the time the entry for the goods is validated in accordance with the Customs Act in case of import  (d) As specified in paragraph (6) in case of local manufacture  (e)
	2208.902	--- Spirit cooler  Tequilla:	L	"	Rs 19 per litre	"
	2208.9031	---- In bulk for bottling purposes	L	"	Rs 625 per litre absolute alcohol	"
	2208.9039	---- Other	L	"	Rs 1000 per litre absolute alcohol	"
	2208.904	--- Spirits obtained by redistilling alcohol obtained from molasses, sugar cane or its derivatives and by flavouring, sweetening, or further treating the redistilled alcohol	L	"	Rs 200 per litre absolute alcohol	"

<b>Column 1 Heading No.</b>	<b>Column 2 H.S. Code</b>	<b>Column 3 Excisable goods</b>	<b>Column 4 Statistical Unit</b>	<b>Column 5 Taxable base</b>	<b>Column 6 Rate of excise duty</b>	<b>Column 7 Date payable</b>
	2208.905	--- Spirits obtained by compounding or flavouring alcohol obtained from molasses, sugar cane or its derivatives	L	"	Rs 200 per litre absolute alcohol	"
	2208.906	--- Admixed spirits	L	Specific duty per litre	At the rate applicable to the spirits calculated in proportion to the volume of spirits used in the production	(a) At the time the entry for the goods is validated in accordance with the Customs Act in case of import  (b) As specified in paragraph (6) in case of local manufacture
	2208.909	--- Other	L	"	Rs 1000 per litre absolute alcohol	"
24.01		Unmanufactured tobacco; tobacco refuse.				
	2401.10	- Tobacco, not stemmed/stripped	Kg	"	0%	"
	2401.20	- Tobacco, partly or wholly stemmed/stripped:	Kg	"	0%	"

24.02		Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes.				
	2402.10	- Cigars, cheroots, cigarillos, containing tobacco	Kg	Specific per kg	Rs 7600 per kg	(a) At the time the entry for the goods is validated in accordance with the Customs Act in case of import  (b) As specified in paragraph (6) in case of local manufacture "
	2402.20	Cigarettes containing tobacco:	Kg	Specific per thousand	Rs 2200 per thousand cigarettes	
	2402.90	Other	Kg	Specific per thousand	Rs 2200 per thousand cigarettes	"
<b>Column 1</b>	<b>Column 2</b>	<b>Column 3</b>	<b>Column 4</b>	<b>Column 5</b>	<b>Column 6</b>	
<b>Heading No.</b>	<b>H.S. Code</b>	<b>Excisable goods</b>	<b>Statistical Unit</b>	<b>Taxable base</b>	<b>Rate of excise duty</b>	<b>Date payable</b>
						"
24.03		Other manufactured tobacco and manufactured tobacco substitutes; "homogenised" or "reconstituted" tobacco; tobacco extracts and essences.  - Smoking tobacco, whether or not containing tobacco substitutes in any proportion:				

<b>Column 1 Heading No.</b>	<b>Column 2 H.S. Code Excisable goods</b>	<b>Column 3 Statistical Unit</b>	<b>Column 4 Taxable base</b>	<b>Column 5 Rate of excise duty</b>	<b>Column 6 Date payable</b>
	2403.109 --- Other	Kg	Ad valorem or value at importation	230%	“
	2403.91 - Other: -- “Homogenised” or “reconstituted” tobacco	Kg	“	230%	“
	2403.99 -- Other	Kg	Ad valorem or value at importation	230%	(a) At the time the entry for the goods is validated in accordance with the Customs Act in case of import  (b) As specified in paragraph (6) in case of local manufacture
27.01	Coal; briquettes, ovoids and similar solid fuels manufactured from coal				
	Coal, whether or not pulverised, but not agglomerated				
	2701.11 Anthracite	kg	Ad valorem or value at importation	0%	
	2701.12 Bituminous coal	kg		0%	

2701.19	Other coal	kg	0%
27.10	<p>Petroleum oils and oils obtained from bituminous minerals, other than crude; preparations not elsewhere specified or included, containing by weight 70% or more of petroleum oils or of oils being the basic constituents of the preparations; waste oils.</p> <p>Other</p> <p>Motor spirits, including aviation spirit</p>		
2710.1911	Aviation spirit	L	<p>Ad valorem or value at importation</p> <p>0%</p>
	<p>- Petroleum oils and oils from bituminous minerals (other than crude) and preparations not elsewhere specified or included, containing by weight 70% or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the</p>		



preparations, other than waste oils:

--- Motor spirit, including aviation spirit:

2710.1919	---- Other	L	Specific duty per litre	Rs 9.80 per litre	"
2710.192	Spirit type jet fuel	L	Ad valorem or value at importation	0%	
	Kerosene, including kerosene type jet fuel				
2710.1931	Jet fuel	L	Ad valorem or value at importation	0%	
2710.1939	Other		Ad valorem or value at importation	0%	
	Other medium oils and preparations		Ad valorem or value at importation		

<b>Column 1 Heading No.</b>	<b>Column 2 H.S. Code</b>	<b>Column 3 Excisable goods</b>	<b>Column 4 Statistical Unit</b>	<b>Column 5 Taxable base</b>	<b>Column 6 Rate of excise duty</b>	<b>Column 7 Date payable</b>
	2710.195	--- Gas oils	L	Specific duty per litre	Rs 3 per litre	(a) At the time the entry for the goods is validated in accordance with the Customs Act in case of import  (b) As specified in paragraph (6) in case of local manufacture
2711	2710.196	Fuel oils	L	Ad valorem or value at importation	0%	
		Petroleum gases and other gaseous hydrocarbons				
		Liquefied				
	2711.13	Butanes	kg	Ad valorem or value at importation	0%	(a) At the time the entry for the goods is validated in accordance with the Customs Act in case of import  (b) As specified in paragraph (6) in case of local manufacture
48.13		Cigarette paper, whether or not cut to size or in the form of booklets or tubes				

4813.10	In the form of booklets or tubes	kg	Ad valorem or value at importation	30%
4813.20	On rolls of a width not exceeding 5cm	kg	Ad valorem or value at importation	30%

8419

Machinery, plant or laboratory equipment, whether or not electrically heated (excluding furnaces, ovens and other equipment of heading 85.14) for the treatment of materials by a process involving a change of temperature such as heating, cooking, roasting, distilling, rectifying, sterilising, pasteurising, steaming, drying, evaporating, vaporising, condensing or cooling, other than machinery or plant of a kind used for domestic purposes; instantaneous or storage water heaters, non-electric

instantaneous or storage water heaters, non-electric

instantaneous or storage gas  
water heaters

8419.111	Of the household type	U	Ad valorem or value at importation	15 %
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85.16

Electric instantaneous or  
storage water heaters and  
immersion heaters; electric  
space heating apparatus and  
soil heating apparatus;  
electro-thermic hair-dressing  
apparatus (for example, hair  
dryers, hair curlers, curling  
tong heaters) and hand dryers;  
electric smoothing irons;  
other electro-thermic  
appliances of a kind used for  
domestic purposes; electric  
heating resistors, other than  
those of heading 85.45

8516.10	Electric instantaneous or storage water heaters and immersion heaters	U	Ad valorem or value at importation	15 %
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87.03

Motor cars and other motor vehicles principally designed for the transport of persons (other than those of heading No. 87.02), including station wagons and racing cars.

Vehicles specially designed for travelling on snow; golf cars and similar vehicles

8703.101	New	U	Ad valorem or value at importation	30 %
8703.109	Used	U	Ad valorem or value at importation	30 %

- Other vehicles, with spark-ignition internal combustion reciprocating piston engine, excluding vehicles specially designed for travelling on snow, golf cars and similar vehicles, ambulances and hearses:

-- Of a cylinder capacity not exceeding 1,000 cc:

--- New:

<b>Column 1 Heading No.</b>	<b>Column 2 H.S. Code</b>	<b>Column 3 Excisable goods</b>	<b>Column 3 Statistical Unit</b>	<b>Column 4 Taxable base</b>	<b>Column 5 Rate of excise duty</b>	<b>Column 6 Date payable</b>
	8703.2113	---- Of a cylinder capacity not exceeding 550 cc	U	Ad valorem or value at importation	15%	“
	8703.2114	---- Of a cylinder capacity not exceeding 550 cc in completely knock down condition	U	“	0%	“
	8703.2119	---- Other	U	“	55%	“
		--- Used:				
	8703.2193	---- Of a cylinder capacity not exceeding 550 cc	U	Ad valorem or value at importation	15%	(a) At the time the entry for the goods is validated in accordance with the Customs Act in case of import  (b) As specified in paragraph (6) in case of local manufacture
	8703.2199	---- Other	U	“	55%	”
		-- Of a cylinder capacity exceeding 1,000 cc but not exceeding 1,500 cc:				
		--- New:				

8703.2212	---- Of a cylinder capacity not exceeding 1,250 cc	U	"	55%	"
8703.2219	---- Other	U	"	55%	"
	--- Used:				
8703.2292	---- Of a cylinder capacity not exceeding 1,250 cc	U	"	55%	"
8703.2299	---- Other	U	"	55%	"
	-- Of a cylinder capacity exceeding 1,500 cc but not exceeding 3,000 cc:				
	--- New:				
8703.2312	---- Of a cylinder capacity not exceeding 1,600 cc	U	"	55%	"

<b>Column 1 Heading No.</b>	<b>Column 2 H.S. Code</b>	<b>Column 3 Excisable goods</b>	<b>Column 4 Statistical Unit</b>	<b>Column 5 Taxable base</b>	<b>Column 6 Rate of excise duty</b>	<b>Column 7 Date payable</b>
8703.2313		---- Of a cylinder capacity exceeding 1,600 cc but not exceeding 2,250 cc	U	Ad valorem or value at importation	100%	(a) At the time the entry for the goods is validated in accordance with the Customs Act in case of import  (b) As specified in paragraph (6) in case of local manufacture
8703.2319		---- Other	U	"	100%	"
		--- Used:				

8703.2392	---- Of a cylinder capacity not exceeding 1,600 cc	U	"	55%	"
8703.2393	---- Of a cylinder capacity exceeding 1,600 cc but not exceeding 2,250 cc	U	"	100%	"
8703.2399	---- Other	U	"	100%	"
	-- Of a cylinder capacity exceeding 3,000 cc:				
	--- New:				
8703.2419	--- Other	U	"	100%	"
	--- Used:				
8703.2499	--- Other	U	"	100%	"



Column 1 Heading No.	Column 2 H.S. Code	Column 3 Excisable goods	Column 3 Statistical Unit	Column 4 Taxable base	Column 5 Rate of excise duty	Column 6 Date payable
		- Other vehicles, with compression-ignition internal combustion piston engine (diesel or semi-diesel), excluding vehicles specially designed for travelling on snow, golf cars and similar vehicles, ambulances and hearses:				
		-- Of a cylinder capacity not exceeding 1,500 cc:				
		--- New:				
	8703.3112	---- Of a cylinder capacity not exceeding 550 cc	U	Ad valorem or value at importation	15%	(a) At the time the entry for the goods is validated in accordance with the Customs Act in case of import  (b) As specified in paragraph (6) in case of local manufacture
	8703.3113	---- Of a cylinder capacity not exceeding 550 cc in completely knock down condition	U	"	0%	"
	8703.3114	---- Of a cylinder capacity exceeding 550 cc but not exceeding 1250 cc	U	"	55%	"
	8703.3119	---- Other	U	"	55%	"
		--- Used:				
	8703.3192	---- Of a cylinder capacity not exceeding 550 cc	U	"	15%	"



Column 1 Heading No.	Column 2 Excisable goods	Column 3 Statistical Unit	Column 4 Taxable base	Column 5 Rate of excise duty	Column 6 Date payable
8703.3199	---- Other  -- Of a cylinder capacity exceeding 1,500 cc but not exceeding 2,500 cc:  --- New:	U	"	55%	"
8703.3212	---- Of a cylinder capacity not exceeding 1,600 cc	U	Ad valorem or value at importation	55%	(a) At the time the entry for the goods is validated in accordance with the Customs Act in case of import  (b) As specified in paragraph (6) in case of local manufacture
8703.3213	---- Of a cylinder capacity exceeding 1,600 cc but not exceeding 2,250 cc	U	"	100%	"
8703.3219	---- Other  --- Used:	U	"	100%	"
8703.3292	---- Of a cylinder capacity not exceeding 1,600 cc	U	"	55%	"
8703.3293	---- Of a cylinder capacity exceeding 1,600 cc but not exceeding 2,250 cc	U	"	100%	"
8703.3299	---- Other  -- Of a cylinder capacity exceeding 2,500 cc:  --- New:	U	"	100%	"
8703.3319	---- Other  --- Used:	U	"	100%	"

8704.2299	Used	U	“	10%	
	g.v.w exceeding 20 tonnes				
8704.231	Chassis for lorries fitted with engine and cabin only	U	“	10%	
	Other				
8704.2391	New	U	“	10%	
8704.2399	Used	U	“	10%	
	Other, with spark-ignition internal combustion piston engine, excluding dumpers, trucks of pick up type, lorries and vans, and their chassis fitted with engines and cabins only				
	g.v.w not exceeding 5 tonnes				
	Trucks of pick up type with single or double space cabin				
8704.3111	New, with single space cabin	U	“	10%	
8704.3112	---- New, with double space cabin	U	Ad valorem or value at importation	40%	(a) At the time the entry for the goods is validated in accordance with the Customs Act in case of import  (b) As specified in paragraph (6) in case of local manufacture
8704.3113	Used, with single space cabin	U	“	10%	“
	Lorries				
8704.3114	---- Used, with double space	U	”	40%	”

Column 1 Heading No.	Column 1 H.S. Code	Column 2 Excisable goods	Column 3 Statistical Unit	Column 4 Taxable base	Column 5 Rate of excise duty	Column 6 Date payable
87.11		Motorcycles (including mopeds) and cycles fitted with an auxiliary motor, with or without side-cars; side-cars.  - With reciprocating internal combustion piston engine of a cylinder capacity exceeding 50 cc but not exceeding 250 cc:  --- Of a cylinder capacity exceeding 125cc:				
	8711.2091	--- New	U	Ad valorem or value at importation	45%	(a) At the time the entry for the goods is validated in accordance with the Customs Act in case of import
	8711.2099	--- Used	U	“	45%	(b) As specified in paragraph (6) in case of local manufacture ”
		- With reciprocating internal combustion piston engine of a cylinder capacity exceeding 250 cc but not exceeding 500 cc:				

<b>Column 1 Heading No.</b>	<b>Column 2 H.S. Code</b>	<b>Column 3 Excisable goods</b>	<b>Column 4 Statistical Unit</b>	<b>Column 5 Taxable base</b>	<b>Column 6 Rate of excise duty</b>	<b>Column 7 Date payable</b>
	8711.301	--- New	U	“	45%	”
	8711.309	--- Used	U	“	45%	”
		- With reciprocating internal combustion piston engine of a cylinder capacity exceeding 500 cc but not exceeding 800 cc:				
	8711.401	--- New	U	Ad valorem or value at importation	45%	(a) At the time the entry for the goods is validated in accordance with the Customs Act in case of import
	8711.409	--- Used	U	“	45%	(b) As specified in paragraph (6) in case of local manufacture ”
		With reciprocating internal combustion piston engine of a cylinder capacity exceeding 800 cc:				
	8711.501	--- New	U	“	45%	”
	8711.509	--- Used	U	“	45%	”

	8711.9091	New	U	“	15%	
	8711.9099	Used	U	“	15%	
90.19		Mechano-therapy appliances; massage apparatus; psychological aptitude-testing apparatus; ozone therapy, oxygen therapy, aerosol therapy, artificial respiration or other therapeutic respiration apparatus				
		Mechano-therapy appliances; massage apparatus; psychological aptitude-testing apparatus				
	9019.101	AQUASPA hydromassage apparatus	kg	Ad valorem or value at importation	15%	(a) At the time the entry for the goods is validated in accordance with the Customs Act in case of import  (b) As specified in paragraph (6) in case of local manufacture

9019.102	Hydro therapy spas	kg	Ad valorem or value at importation	15%
9019.103	Hydrotherapy pool	kg	Ad valorem or value at importation	15%
9019.104	Whirlpools, being massage baths equipped with massage tubes	kg	Ad valorem or value at importation	15%



**PART II – MID LEVY**

<b>Column 1</b>	<b>Column 2</b>	<b>Column 3</b>	<b>Column 4</b>	<b>Column 5</b>	<b>Column 6</b>	
<b>Heading No.</b>	<b>H.S. Code</b>	<b>Excisable goods</b>	<b>Statistical Unit</b>	<b>Taxable base</b>	<b>Rate of excise duty</b>	<b>Date payable</b>
2701		Coal; briquettes, ovoids and similar solid fuels manufactured from coal				
		Coal, whether or not pulverised, but not agglomerated				
	2701.11	Anthracite	kg	Specific duty per kg	15 cents per kg	(a) At the time the entry for the goods is validated in accordance with the Customs Act in case of import  (b) As specified in paragraph (6) in case of local manufacture
	2701.12	Bituminous coal	kg	Specific duty per kg	15 cents per kg	“
	2701.19	Other coal	kg	Specific duty per kg	15 cents per kg	“

<b>PART IIA</b>			
<b>Item No</b>	<b>Bodies, organisations or persons</b>	<b>Description of goods</b>	<b>Rate of MID Levy</b>
1	Airlines	(a) Aviation spirit falling under H.S. Code 2710.1911	0 cent per litre
		(b) Spirit type jet fuel falling under H.S. Code 2710.192	0 cent per litre
		(c) Jet fuel falling under H.S. Code 2710.1931	0 cent per litre
		(Added by GN...-2008 w.e.f 01.01.09 to 31.12.2010)	

## SECOND SCHEDULE

(sections 2, 9, 10, 11, 12, 13, 14 and 51)

<b>PART I</b>		
<b>Column 1 Licence</b>	<b>Column 2 Licence Fee Yearly</b>	<b>Column 3 Business authorised</b>
Bottler of Liquor	1,500	To bottle liquor imported or purchased in bulk
Brewer	10,000	To manufacture and sell beer, shandy, cider, perry and other alcoholic bevarages.
Dealer in liquor and alcoholic products (Wholesale)	3,000	To sell by wholesale to a retailer of liquor and alcoholic product
Distiller /Bottler	60,000	<p>(1) To distil at his factory alcohol and liquor</p> <p>(2) To manufacture from the products of his distillation for sale alcoholic products, matured rum, matured liquor, matured alcohol, alcoholic beverages, spirit vinegar and denatured alcohol.</p> <p>(3) To manufacture liquor or bottle liquor imported or purchased in bulk.</p> <p>(4) To sell at his factory -</p> <p>(a) to a distiller-bottler alcohol and liquor whether matured or not in containers of not less than 200 litres; and</p> <p>(b) to a manufacturer of alcoholic products, alcohol, whether matured or not in containers of not less than 200 litres;</p> <p>(c) alcohol for use in the manufacture of other products.</p>

Manufacturer of Alcoholic Products	60,000	To manufacture and sell alcoholic products To manufacture liquor or bottle liquor imported or purchased in bulk
Manufacturer of cigarettes and other tobacco products	10,000	To manufacture and sell cigarettes and of tobacco products
Manufacturer of country liquor, fruit wine, fortified country liquor, fortified fruit wine and vinegar	6,000	To manufacture and sell country liquor, wine, fortified country liquor, fortified wine and vinegar
Manufacturer of essential oils and essences	500	To manufacture and sell essential oils and essences
Manufacturer of medicinal tinctures and drugs	500	To manufacture and sell medicinal and drugs to pharmacists only
Manufacturer of motor cycles	5,000	To manufacture and sell motor cycles
Manufacturer of motor vehicles	10,000	To manufacture and sell motor vehicles
Manufacturer of perfumed spirits and Cosmetics	1,500	To manufacture and sell perfumed spirits and cosmetics
Manufacturer of wine fortified wine and vinegar	6,000	To manufacture and sell wine, fortified wine and vinegar
Manufacturer of spirit cooler	10,000	To manufacture and sell spirit cooler
Bottler of water	500	To bottle and sell water
Manufacturer of carrier bags	500	To manufacture and sell carrier bags with handles and with or without gussets including vest type carrier bags

Manufacturer of island recipe rum	6,000	To manufacture and sell island recipe rum
Manufacturer of soft drinks	1,500	To manufacture and sell soft drinks

## PART II

<b>PART II</b>		
Retailer of liquor and alcoholic products (Cooperative Store)	200	To sell by retail, liquor, rum, local rum and compounded spirits for consumption on and off the premises
Wholesale dealer in liquor and alcoholic products (Co-operative Store)	500	To sell by wholesale, liquor, rum, local rum and compounded spirits to a retailer of liquor, rum, local rum and compounded spirits (Co-operative Store)
Retailer of liquor and alcoholic products (on and off)	2,500	To sell by retail, liquor, rum, local rum and compounded spirits for consumption on and off the premises
Retailer of liquor and alcoholic products (off)	2,000	To sell by retail, liquor, rum, local rum and compounded spirits for consumption off the premises
Retailer of beer, shandy, cider, perry, spirit cooler and other alcoholic beverages	500	To sell by retail, beer, country liquor, fortified country liquor, shandy, cider, perry and other alcoholic beverages for consumption on and off the premises

Commission agent (Liquor)	1,000	To import liquor on account of another person
Retailer of liquor	1000	To sell liquor for consumption on or off the premises
Shipchandler (Liquor and alcoholic products)	1,000	To sell liquor, rum, local rum and compounded spirits for consumption on ships only
Retailer of liquor and alcoholic products (Hotel)	1,000	To sell liquor, rum, local rum and compounded spirits to residents for consumption on and off the premises
Retailer of liquor and alcoholic products (Boarding House)	1,000	To sell liquor, rum, local rum and compounded spirits to residents for consumption on and off the premises
Retailer of liquor and alcoholic products (Restaurant)	2,000	To sell liquor, rum, local rum and compounded spirits for consumption on the premises
Theatre or cinema (Liquor) Retailer	1,000	To sell liquor during a performance at a theatre or cinema for consumption on the premises
Airport refreshment room (Retailer of liquor and alcoholic products)	1,000	To sell liquor, rum, local rum and compounded spirits for consumption on and off the premises
Retailer of liquor and alcoholic products (Private Club)	1,000	To sell liquor, rum, local rum and compounded spirits to the club's members for consumption on the premises

Night club (Liquor) Retailer	2,000	To sell liquor for consumption on the premises
Retailer of liquor and alcoholic products (Gaming House) To be issued to holder of a licence of Gaming House under the Gaming Act	3,000	To sell liquor, rum, local rum and compounded spirits for consumption on the premises of a gaming house
<b>PART III</b>		
Retailer of liquor, rum, local rum and compounded spirits (Occasional)	500	To sell liquor, rum, local rum and compounded spirits by the glass or small quantity during the period specified in the licence for consumption on the premises
Retailer of liquor and alcoholic products (Extension )	500	To sell liquor, rum, local rum and compounded spirits outside the prescribed hours for consumption on the premises