



CUSTOMS DEPARTMENT

NOTICE TO STAKEHOLDERS

TEMPORARY CHANGES IN RESPECT OF ALLOWANCE TO PASSENGERS ON SPIRITS AND WINE UNDER CUSTOMS LAWS

PASSENGERS AND ECONOMIC OPERATORS ARE HEREBY INFORMED THAT ALLOWANCE TO PASSENGERS RELATING TO TOBACCO, SPIRITS AND WINE, ALE OR BEER IS BEING AMENDED AS PER NEW ITEMS E8A AND E96A OF PART II OF THE FIRST SCHEDULE TO THE CUSTOMS TARIFF ACT AND ITEMS 10A AND 71A OF PART IA OF THE FIRST SCHEDULE TO THE EXCISE ACT AND ITEM 23A OF THE FIRST SCHEDULE TO THE VALUE ADDED TAX ACT, WHICH READ AS FOLLOWS:

E8A	ANY PASSENGER	<p>THE FOLLOWING GOODS WHEN IMPORTED BY A PASSENGER OF 18 YEARS OF AGE OR OVER FOR HIS PERSONAL USE AND CONSUMPTION AND IF DECLARED UPON ENTRY –</p> <p>(i) (A) TOBACCO (INCLUDING CIGARS AND CIGARETTES) NOT EXCEEDING 250 GRAMMES;</p> <p>(B) SPIRITS NOT EXCEEDING ONE LITRE; AND</p> <p>(C) WINE, ALE OR BEER NOT EXCEEDING 3 LITRES; OR</p> <p>(ii) (A) TOBACCO (INCLUDING CIGARS AND CIGARETTES) NOT EXCEEDING 250 GRAMMES; AND</p> <p>(B) SPIRITS NOT EXCEEDING 3 LITRES; OR</p> <p>(C) WINE, ALE OR BEER NOT EXCEEDING 6 LITRES;</p> <p>PROVIDED THAT DUTY AND VALUE ADDED TAX SHALL BE PAID ON ANY QUANTITY PURCHASED IN A DUTY FREE SHOP IN MAURITIUS OR IMPORTED IN EXCESS OF THOSE AMOUNTS RESPECTIVELY.</p>
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E 96A	ANY PASSENGER ENTERING THE ISLAND OF RODRIGUES FROM THE ISLAND OF MAURITIUS OR LEAVING THE ISLAND OF RODRIGUES FOR THE ISLAND OF MAURITIUS.	<p>THE FOLLOWING GOODS WHEN PURCHASED BY A PASSENGER OF 18 YEARS OF AGE OR OVER, FOR HIS PERSONAL USE AND CONSUMPTION, AT A DUTY FREE SHOP SITUATED IN AN AIRPORT OR A PORT IN THE ISLAND OF RODRIGUES ON HIS ARRIVAL OR DEPARTURE AND IF DECLARED UPON ENTRY –</p> <p>(a) (i) TOBACCO (INCLUDING CIGARS AND CIGARETTES) NOT EXCEEDING 250 GRAMMES;</p> <p>(ii) SPIRITS NOT EXCEEDING ONE LITRE; AND</p> <p>(iii) WINE, ALE OR BEER NOT EXCEEDING 3 LITRES; OR</p> <p>(b) (i) TOBACCO (INCLUDING CIGARS AND CIGARETTES) NOT EXCEEDING 250 GRAMMES; AND</p> <p>(ii) SPIRITS NOT EXCEEDING 3 LITRES; OR</p> <p>(iii) WINE, ALE OR BEER NOT EXCEEDING 6 LITRES;</p> <p>PROVIDED THAT –</p> <p>(A) VALUE ADDED TAX SHALL BE PAYABLE ON THE GOODS REFERRED TO IN PARAGRAPHS (A) AND (B); AND</p> <p>(B) DUTY AND VALUE ADDED TAX SHALL BE PAID ON ANY QUANTITY PURCHASED IN EXCESS OF THOSE AMOUNTS, RESPECTIVELY.</p>
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10A	ANY PASSENGER	<p>(A) (i) TOBACCO (INCLUDING CIGARS AND CIGARETTES) NOT EXCEEDING 250 GRAMMES;</p> <p>(ii) SPIRITS NOT EXCEEDING ONE LITRE; AND</p> <p>(iii) WINE, ALE OR BEER NOT EXCEEDING 3 LITRES; OR</p>	0 PER CENT
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		<p>(B) (i) TOBACCO (INCLUDING CIGARS AND CIGARETTES) NOT EXCEEDING 250 GRAMMES; AND</p> <p>(ii) (a) SPIRITS NOT EXCEEDING 3 LITRES; OR</p> <p>(b) WINE, ALE OR BEER NOT EXCEEDING 6 LITRES;</p> <p>WHEN IMPORTED AS HIS ACCOMPANYING BONA FIDE BAGGAGE BY A PASSENGER OF 18 YEARS OF AGE OR OVER FOR HIS PERSONAL USE AND CONSUMPTION AND IF DECLARED UPON ENTRY.</p> <p>PROVIDED ALSO THAT EXCISE DUTY SHALL BE PAID ON ANY QUANTITY PURCHASED IN A DUTY FREE SHOP IN MAURITIUS OR IMPORTED IN EXCESS OF THOSE AMOUNTS RESPECTIVELY.</p>	
71A	<p>ANY PASSENGER ENTERING THE ISLAND OF RODRIGUES FROM THE ISLAND OF MAURITIUS OR LEAVING THE ISLAND OF RODRIGUES FOR THE ISLAND OF MAURITIUS.</p>	<p>THE FOLLOWING GOODS WHEN PURCHASED BY A PASSENGER OF 18 YEARS OF AGE OR OVER, FOR HIS PERSONAL USE AND CONSUMPTION, AT A DUTY FREE SHOP SITUATED IN AN AIRPORT OR A PORT IN THE ISLAND OF RODRIGUES ON HIS ARRIVAL OR DEPARTURE AND IF DECLARED UPON ENTRY –</p> <p>(A) (i) TOBACCO (INCLUDING CIGARS AND CIGARETTES) NOT EXCEEDING 250 GRAMMES;</p> <p>(ii) SPIRITS NOT EXCEEDING ONE LITRE; AND</p> <p>(iii) WINE, ALE OR BEER NOT EXCEEDING 3 LITRES; OR</p> <p>(B) (i) TOBACCO (INCLUDING CIGARS AND CIGARETTES) NOT EXCEEDING 250 GRAMMES; AND</p> <p>(ii) (a) SPIRITS NOT EXCEEDING 3 LITRES; OR</p> <p>(b) WINE, ALE OR BEER NOT EXCEEDING 6 LITRES;</p> <p>PROVIDED THAT –</p>	0 PER CENT

		<p>(i) VALUE ADDED TAX SHALL BE PAYABLE ON THE GOODS REFERRED TO IN PARAGRAPHS (A) AND (B); AND</p> <p>(ii) EXCISE DUTY AND VALUE ADDED TAX SHALL BE PAID ON ANY QUANTITY PURCHASED IN EXCESS OF THOSE AMOUNTS, RESPECTIVELY.</p>	
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23A	BONA FIDE BAGGAGE OF A PASSENGER UNDER ITEM NO. E8A
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THIS MEASURE SHALL BE APPLICABLE AS FROM **16 MARCH 2020** AND WILL BE VALID UP TO **31 JULY 2020**.

CONSEQUENTLY, PARAGRAPH (2) IN THE THIRD COLUMN OF ITEM E8 AND ITEM **E96** OF PART II OF THE FIRST SCHEDULE TO THE CUSTOMS TARIFF ACT AND ITEMS **10** AND **71** OF PART IA OF THE FIRST SCHEDULE TO THE EXCISE ACT ARE BEING SUSPENDED FOR THE PERIOD **16 MARCH TO 31 JULY 2020**.

MRA CUSTOMS

13TH MARCH 2020