



CUSTOMS DEPARTMENT

NOTICE TO STAKEHOLDERS

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

FURTHER TO OUR NOTICE DATED 13 MARCH 2020, PASSENGERS AND ECONOMIC OPERATORS ARE HEREBY INFORMED THAT **THE ALLOWANCE TO PASSENGERS RELATING TO TOBACCO, SPIRITS AND WINE, ALE OR BEER**, AS PER ITEMS E8A AND E96A OF PART II OF THE FIRST SCHEDULE TO THE CUSTOMS TARIFF ACT, ITEMS 10A AND 71A OF SUB-PART A OF PART IA OF THE FIRST SCHEDULE TO THE EXCISE ACT AND ITEM 23A OF THE FIRST SCHEDULE TO THE VALUE ADDED TAX ACT, **IS BEING EXTENDED UP TO 31 DECEMBER 2021.**

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 SUB-PART A OF PART IA OF THE FIRST SCHEDULE TO THE EXCISE ACT ARE BEING SUSPENDED UP TO **31 DECEMBER 2021.**

THE ALLOWANCES ARE AS FOLLOWS:

E8A	ANY PASSENGER	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 – (a) (i) TOBACCO (INCLUDING CIGARS AND CIGARETTES) NOT EXCEEDING 250 GRAMMES; (ii) SPIRITS NOT EXCEEDING ONE LITRE; AND (iii) WINE, ALE OR BEER NOT EXCEEDING 3 LITRES; OR (b) (i) TOBACCO (INCLUDING CIGARS AND CIGARETTES) NOT EXCEEDING 250 GRAMMES; AND
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		<p>(ii) (A) SPIRITS NOT EXCEEDING 3 LITRES; OR</p> <p>(B) 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	<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> <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</p>
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		ON ANY QUANTITY PURCHASED IN EXCESS OF THOSE AMOUNTS, RESPECTIVELY.
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10A	ANY PASSENGER	<p>(1) (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>(2) (a) TOBACCO (INCLUDING CIGARS AND CIGARETTES) NOT EXCEEDING 250 GRAMMES; AND</p> <p>(b) (i) SPIRITS NOT EXCEEDING 3 LITRES; OR</p> <p>(ii) 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>	0 PER CENT
71A	ANY PASSENGER ENTERING THE ISLAND OF RODRIGUES FROM THE ISLAND OF	<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>	0 PER CENT

	MAURITI US OR LEAVIN G THE ISLAND OF RODRIG UES FOR THE ISLAND OF MAURITI US.	<ul style="list-style-type: none"> (iii) WINE, ALE OR BEER NOT EXCEEDING 3 LITRES; OR (b) (i) TOBACCO (INCLUDING CIGARS AND CIGARETTES) NOT EXCEEDING 250 GRAMMES; AND (ii) (A) SPIRITS NOT EXCEEDING 3 LITRES; OR (B) WINE, ALE OR BEER NOT EXCEEDING 6 LITRES, <p>PROVIDED THAT –</p> <ul style="list-style-type: none"> (I) VALUE ADDED TAX SHALL BE PAYABLE ON THE GOODS REFERRED TO IN PARAGRAPHS (a) AND (b); AND (II) EXCISE DUTY AND VALUE ADDED TAX SHALL BE PAID ON ANY QUANTITY PURCHASED IN EXCESS OF THOSE AMOUNTS, RESPECTIVELY. 	
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23A	BONA FIDE BAGGAGE OF A PASSENGER UNDER ITEM NO. E8A
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MRA CUSTOMS

28TH JULY 2020