

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

PASSENGERS AND ECONOMIC OPERATORS ARE HEREBY INFORMED THAT **AS FROM 01 JANUARY 2024 THE ALLOWANCE TO PASSENGERS RELATING TO TOBACCO, SPIRITS AND WINE, ALE OR BEER SHALL BE AS PER ITEMS E8 (PARAGRAPH (2) IN THE THIRD COLUMN REFERS) AND 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 AND ITEM 23 OF THE FIRST SCHEDULE TO THE VALUE ADDED TAX ACT, WHICH READ AS FOLLOWS:**

Part II of the First Schedule to the Customs Tariff Act		
Item No.	Bodies or organizations or persons	Description of goods
E8	Any passenger	<p>(2) 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>(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 2 litres; or</p> <p>(b) (i) tobacco, including cigars and cigarettes, not exceeding 250 grammes; and</p> <p>(ii) (A) spirits not exceeding 2 litres; or</p> <p>(B) wine, ale or beer not exceeding 4 litres,</p> <p>provided that duty and value added tax shall be paid on any quantity purchased in a duty free shop or imported in excess of those amounts, respectively.</p>
E96	Any passenger entering the Island of Rodrigues from	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 –

	<p>the Island of Mauritius or entering the Island of Mauritius from the Island of Rodrigues</p>	<p>(a) in the Island of Rodrigues, on entering the Island of Rodrigues; or</p> <p>(b) in the Island of Mauritius, on entering the Island of Mauritius</p> <p>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 2 litres; or</p> <p>(b) (i) tobacco, including cigars and cigarettes, not exceeding 250 grammes; and</p> <p>(ii) (A) spirits not exceeding 2 litres; or</p> <p>(B) wine, ale or beer not exceeding 4 litres,</p> <p>provided that –</p> <p>(i) value added tax shall be payable on the goods referred to in paragraphs (a) and (b); and</p> <p>(ii) duty and value added tax shall be paid on any quantity purchased in excess of those amounts, respectively.</p>
--	---	--

Sub-Part A of Part IA of the First Schedule to the Excise Act			
Item No.	Bodies, organisations or persons	Description of goods and conditions	Rate of excise duty
10	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>(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 2 litres;</p>	0 per cent

		<p>or</p> <p>(b) (i) tobacco, including cigars and cigarettes, not exceeding 250 grammes; and</p> <p>(ii) (A) spirits not exceeding 2 litres; or</p> <p>(B) wine, ale or beer not exceeding 4 litres,</p> <p>provided that excise duty and value added tax shall be paid on any quantity purchased in a duty free shop or imported in excess of those amounts, respectively.</p>	
71	<p>Any passenger entering the Island of Rodrigues from the Island of Mauritius or entering the Island of Mauritius from the Island of Rodrigues</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 –</p> <p>(a) in the Island of Rodrigues, on entering the Island of Rodrigues; or</p> <p>(b) in the Island of Mauritius, on entering the Island of Mauritius</p> <p>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 2 litres; or</p> <p>(b) (i) tobacco, including cigars and cigarettes, not exceeding 250 grammes; and</p> <p>(ii) (A) spirits not exceeding 2 litres; or</p> <p>(B) wine, ale or beer not exceeding 4 litres,</p> <p>provided that –</p> <p>(i) value added tax shall be payable on the goods referred to in paragraphs (a) and (b); and</p>	0 per cent

		(ii) excise duty and value added tax shall be paid on any quantity purchased in excess of those amounts, respectively.	
--	--	--	--

First Schedule to the Value Added Tax Act
--

23. Bona fide baggage of a passenger under item No. E8
--