



## CUSTOMS DEPARTMENT

### NOTICE TO DECLARANTS, DISTILLER-BOTTLERS, IMPORTERS AND MANUFACTURERS OF EXCISABLE GOODS

#### **CONTRIBUTION FEE TO MAURITIUS SUGAR SYNDICATE IN RESPECT OF POTABLE ALCOHOL**

DECLARANTS, DISTILLER-BOTTLERS, IMPORTERS AND MANUFACTURERS OF EXCISABLE GOODS ARE HEREBY INFORMED THAT FOLLOWING THE AMENDMENTS MADE TO **SECTION 47 OF THE MAURITIUS CANE INDUSTRY AUTHORITY ACT (MCIA ACT)**, **A CONTRIBUTION FEE OF 40 RUPEES SHALL BE PAID, BY ANY DISTILLER-BOTTLER, IMPORTER OR MANUFACTURER IN RESPECT OF POTABLE ALCOHOL OBTAINED / MANUFACTURED FROM CANE OR CANE PRODUCTS AND REMOVED FOR HOME CONSUMPTION.**

THE CONTRIBUTION FEE SHALL BE CALCULATED AT THE RATE OF 40 RUPEES FOR EACH LITRE OF ABSOLUTE ALCOHOL REMOVED FOR HOME CONSUMPTION AND SHALL BE PAID TO THE DIRECTOR-GENERAL, WITHIN 14 DAYS OF THE DATE OF VALIDATION OF A BILL OF ENTRY OR IN ACCORDANCE WITH SECTION 9A(1A) OF THE CUSTOMS ACT.

EXTRACT OF ABOVE MENTIONED SECTION 47 OF THE MCIA ACT IS ANNEXED (ANNEX 1).

FOR THE PROPER IMPLEMENTATION OF THIS MEASURE,

(I) NEW **TAX CODE 78** HAS BEEN CREATED TO CATER FOR THE SAID CONTRIBUTION FEE AND IS **APPLICABLE FOR REGIMES 40, 47, 49 AND E4.**

THE LIST OF HS CODES FOR WHICH THE CONTRIBUTION FEE IS APPLICABLE IS AS PER ANNEX 2.

(II) THE DISTILLER-BOTTLER, IMPORTER OR MANUFACTURER SHALL SUBMIT **A BLENDING REPORT** WITH RESPECT TO THE FOLLOWING HS CODES 2204.21.11, 2204.21.21, 2204.21.91, 2204.22.10, 2204.29.21, 2204.29.91, 2206.00.21, 2206.00.63, 2206.00.73, 2206.00.83, 2208.20.22, 2208.50.11, 2208.50.21, 2208.50.91, 2208.60.30, 2208.70.11, 2208.70.19, 2208.90.22, 2208.90.23, 2208.90.61 or 2208.90.91 TO QUANTIFY THE VOLUME OF ABSOLUTE ALCOHOL FROM CANE OR CANE PRODUCTS USED.

THIS MEASURE SHALL COME INTO OPERATION ON **3<sup>rd</sup> JANUARY 2018.**

YOU ARE ADVISED TO LIAISE WITH MNS FOR UPDATE OF YOUR FRONT END SYSTEM.

**MRA CUSTOMS**

**26<sup>th</sup> DECEMBER 2017**