

EXCISE DUTY ON SUGAR CONTENT OF SUGAR SWEETENED PRODUCTS

- (1) Further to the Communiqué issued by the Mauritius Revenue Authority on 08 October 2020 on sugar sweetened products, importers and local manufacturers of non-staple sugar sweetened products are hereby informed that the excise duty of 6 cents per gram of sugar, initially scheduled to be implemented as from **1st November 2020, has been deferred and will enter into force on 1st April 2021**.
- (2) For the proper implementation of this measure in April 2021, all importers and local manufacturers of non-staple sugar sweetened food products are required to:
 - (i) register themselves as Economic Operators dealing in Excisable Products by submitting a duly filled registration form: **MRA/CUS/TFCC/REG/EO06**; and
 - (ii) make an application for a Part I excise licence of “Importer or manufacturer of sugar sweetened products” by submitting a duly filled application form: **MRA/CUS/EX/Form 7**.

All importers and local manufacturers of sugar sweetened products are kindly requested to submit the duly filled forms mentioned at (i) and (ii), to the Excise Section, MRA Customs, Custom House, Mer Rouge, Port Louis by 2nd February 2021 to ensure the smooth implementation of this measure.

The forms **MRA/CUS/TFCC/REG/EO06** and **MRA/CUS/EX/Form 7** can be downloaded from the MRA website: www.mra.mu.

- (3) The requirements under paragraph (2) shall not apply to existing holders of licence of “Importer or manufacturer of sugar sweetened non-alcoholic beverages”. However, existing holders should renew their excise licence for 2021 as “Importer or manufacturer of sugar sweetened products”.
- (4) Licensed manufacturers and registered importers of “**sugar sweetened products**” under the Excise Act need to submit a bill of entry with specified documents, if any, and document(s) certifying the sugar content for each non-staple sugar sweetened food product.

For further information and assistance on this matter, you may contact the **Excise Section** of the Customs Department on **202 0500**.

