

CONSUMER PROTECTION (PRICE AND SUPPLIES CONTROL) ACT

Act 12 of 1998 – 7 September 1998

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CONSUMER PROTECTION (PRICE AND SUPPLIES CONTROL) ACT

PART I – PRELIMINARY

1. Short title

This Act may be cited as the Consumer Protection (Price and Supplies Control) Act.

2. Interpretation

In this Act—

“anhydrous ethanol” has the same meaning as in the Excise Act;

“authorised officer” means a person designated by the Permanent Secretary under section 22;

“certificate” means a certificate of registration granted under section 10;

“Code of Practice” means the Code of Practice relating to the methods to be adopted in connection with the determination of maximum recommended retail prices and including—

- (a) the terms and conditions, including the maximum recommended retail price, on which or subject to which goods are supplied;
- (b) the manner in which those terms and conditions are communicated to consumers;
- (c) the way in which goods are packed, bottled, canned, labelled, marked or otherwise prepared for the purpose of being supplied;

“consumer” means a person to whom goods are supplied;

“controlled goods” means the goods specified in the First and Second Schedules;

“cost price” means the price of any controlled goods calculated in such manner as shall be prescribed;

“Court” means the Profiteering Court, the Intermediate Court or a District Court;

“goods” means any article which may be the subject of trade or business;

“information” includes accounts, estimates, returns, records, books or documents whether kept by electronic or other means;

“mark-up” means such amount or percentage added to the cost price of any controlled goods;

“Minister” means the Minister to whom responsibility for the subject of consumer protection is assigned;

“Permanent Secretary” means the Permanent Secretary of the Ministry responsible for the subject of consumer protection;

“Profiteering Court” means the Profiteering Division of the Supreme Court established under section 29;

“supply”, in relation to goods—

- (a) means any transaction by way of trade, whether for money or for money’s worth;
- (b) includes supply by way of sale, lease, hire, hire purchase or credit sale;
- (c) includes an offer to supply, exposure for supply or being in possession for supply;

“trade” means the manufacture, production, distribution, sale, transfer, import, export, use or other dealing in goods;

“trader” –

- (a) means a person engaged in any trade;
- (b) includes the employee or agent of any such person;

“VAT” has the same meaning as in the Value Added Tax Act.

[S. 2 amended by s. 6 (a) of Act 14 of 2005 w.e.f. 21 April 2005; s. 9 (a) of Act 38 of 2011 w.e.f. 15 December 2011.]

PART II – PRICE CONTROL

2A. Interpretation of Part II

In this Part –

“exempt supply” has the same meaning as in the Value Added Tax Act;

“registered person” means a person registered under the Value Added Tax Act;

“taxable supply” has the same meaning as in the Value Added Tax Act.

[S. 2A inserted by s. 11 (a) of Act 9 of 2015 w.e.f. 1 July 2015.]

3. Maximum price

(1) The Minister may, by regulations, fix the price of any goods specified in the First Schedule.

(2) A trader who sells or supplies any controlled goods at a price higher than that which has been fixed shall commit an offence.

4. Maximum mark-up

(1) The Minister may, by regulations, determine the maximum mark-up of any goods specified in the Second Schedule.

(2) A trader who sells or supplies any controlled goods at a price which includes a mark-up which exceeds the maximum mark-up shall commit an offence.

5. Maximum recommended retail price

(1) The Minister may establish a Code of Practice to provide for the method to be adopted for the determination of the maximum recommended retail price of goods other than controlled goods and, where he intends to do so, he shall give notice of the Code of Practice by its publication in the *Gazette*.

(2) Where a Code of Practice has been established under subsection (1), no trader shall act in breach of the Code of Practice.

(3) A trader who sells or supplies any goods for which there is a maximum recommended retail price shall affix a label in a conspicuous place on a specimen on any such goods indicating the maximum recommended retail price.

(4) A trader who affixes, in relation to goods referred to in subsection (1), a maximum recommended retail price which is higher than the maximum recommended retail price provided for in the Code of Practice shall commit an offence.

6. Illegal charging of VAT

A trader who, whilst selling or supplying any goods—

- (a) charges VAT where VAT is not chargeable by him;
- (b) charges a higher rate or amount of VAT than is lawfully chargeable,

shall commit an offence.

7. Price label

(1) (a) Where a registered person makes a taxable supply in respect of goods, the registered person shall affix a label in a conspicuous place on a specimen of the goods, indicating the selling price of the goods and—

- (i) in case the goods are zero-rated, that the amount of VAT is zero;
- (ii) in any other case, that the amount is inclusive of VAT.

(b) Where a registered person makes a taxable supply in respect of services, the registered person shall, before the supply of the services, make available to the customer the price of the services and indicate—

- (i) in case the services are zero-rated, that the amount of VAT is zero;
- (ii) in any other case, that the amount is inclusive of VAT.

(2) (a) Where a registered person or any other trader makes an exempt supply in respect of goods, he shall affix a label in a conspicuous place on a specimen of the goods, indicating—

- (i) the selling price; and
- (ii) that the amount of VAT is nil.

(b) Where a registered person or any other trader makes an exempt supply in respect of services, he shall, before the supply of the services, make available to the customer the price of the services and indicate that the amount of VAT is nil.

(3) Any person who fails to comply with subsection (1) or (2) shall commit an offence and shall, on conviction, be liable to a fine not exceeding 300,000 rupees and to imprisonment for a term not exceeding 5 years.

(4) For the purpose of this section, the Minister may prescribe the form or colour of a label or any distinctive mark which such label shall bear.

[S. 7 amended by s. 11 (b) of Act 9 of 2015 w.e.f. 1 July 2015.]

8. Selling at a price higher than that displayed

(1) No registered person or other trader shall sell any goods at a price which is higher than the price shown on a label affixed pursuant to section 7.

(2) A person who fails to comply with subsection (1) shall commit an offence.

[S. 8 amended by s. 11 (c) of Act 9 of 2015 w.e.f. 1 July 2015.]

9. Misleading price indication

Any registered person or other trader who gives, by any means whatever, to any consumer an indication which is misleading as to the price at which any goods are sold or supplied shall commit an offence.

[S. 9 amended by s. 11 (d) of Act 9 of 2015 w.e.f. 1 July 2015.]

PART III – PREVENTION OF HOARDING

10. Registration of warehouses

(1) A trader who wishes to store any goods specified in the Third Schedule in any warehouse shall apply in writing to the Permanent Secretary for a certificate of registration of the warehouse.

(2) An application under subsection (1) shall be made in a prescribed form and shall specify—

- (a) the name of the applicant;
- (b) the private address of the applicant;
- (c) the trading name of the applicant;
- (d) the address of his trading premises;
- (e) the nature of his trade;
- (f) the class of goods to be stored in the warehouse;
- (g) the exact location of the warehouse.

(3) The Minister may require an applicant to submit such additional information as he considers necessary.

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(4) The Minister may, on receipt of an application under subsection (1), grant a certificate of registration on such terms and conditions as he thinks fit.

11. Certificate of registration

(1) A certificate—

- (a) shall be valid for a period of 3 years from the date of issue;
- (b) may be renewed for any further period of 3 years.

(2) An application for the renewal of a certificate shall be made—

- (a) not less than 30 days before the date of expiry of the certificate;
- (b) in the manner specified in section 10 (2).

(3) Every certificate shall be—

- (a) kept by its holder on his trading premises;
- (b) produced on demand to an authorised officer;
- (c) valid only in respect of the warehouse specified in the certificate.

12. Restriction on storage

(1) Subject to subsection (2), no holder of a certificate shall keep in his warehouse any goods other than goods pertaining to the class of goods specified in his certificate.

(2) The Minister may, by regulations, prescribe the manner in which the certificate may be amended or varied so as to include any additional class of goods to be kept in the warehouse.

(3) A person who fails to comply with subsection (1) shall commit an offence.

13. Prohibition on storage

A trader who keeps any goods specified in the Third Schedule on any premises other than—

- (a) his trading premises; or
- (b) a registered warehouse,

shall commit an offence.

14. Restriction on removal

(1) No trader shall remove any goods from his warehouse except for—

- (a) sale in the normal course of his trade; or
- (b) transfer to his trading premises.

(2) A person who fails to comply with subsection (1) shall commit an offence.

15. Notice of warehouse

(1) Every holder of a certificate shall, within 10 days from the date of issue of his certificate, affix a signboard at the main entrance of his warehouse bearing conspicuously the serial registration number of his certificate.

(2) A person who fails to comply with subsection (1) shall commit an offence.

16. Closure of premises

(1) No trader shall, without sufficient cause and justification, close his trading premises at any time when the premises ought by virtue of any enactment, to be normally open for the purpose of his trade.

(2) A person who fails to comply with subsection (1) shall commit an offence.

17. Duty to expose

(1) A trader shall display in that part of his trading premises to which the public has access—

- (a) a specimen of every goods kept for sale;
- (b) a specimen of every goods stored in the registered warehouse.

(2) A trader who fails to comply with subsection (1) shall commit an offence.

18. Goods that cannot be exposed

(1) Notwithstanding sections 5, 7 and 17, where the nature of the goods is such that it would not be reasonably practicable to expect a trader to expose a specimen of the goods in that part of the trading premises to which the public has access, the trader shall put up a notice which is accessible to the public and conforms with subsection (2).

(2) A notice under subsection (1) shall—

- (a) be in English or French;
- (b) be in the prescribed form;
- (c) set out the goods which have not been exposed for sale;
- (d) set out the price of the goods.

(3) A person who fails to comply with subsection (1) or (2) shall commit an offence.

19. Refusing to sell

A trader who refuses to sell—

- (a) any goods exposed or kept for sale on his trading premises;
- (b) any goods, other than goods referred to in paragraph (a), kept in his warehouse,

at a price which is displayed for the goods, shall commit an offence.

20. Obligation to keep records for purposes of costing and mark-up

(1) Every trader who imports or manufactures controlled goods shall, in respect of those goods, keep, at all times, a full and true written record, whether electronically or otherwise, in the English or French language, showing—

- (a) how the cost of the goods imported or manufactured has been arrived at;
- (b) the selling price of those goods and the mark-up; and
- (c) the stock of the goods.

(2) Every record under subsection (1) shall be kept for a period of at least 5 years after the completion of the transaction to which it relates.

(3) Any person who fails to comply with this section shall commit an offence.

[S. 20 repealed and replaced by s. 6 (b) of Act 14 of 2005 w.e.f. 21 April 2005.]

21. Duty to produce register

(1) Every trader shall at all times keep the records under section 20 available for inspection on his trading premises.

(2) Every trader shall produce on demand the records to an authorised officer.

(3) A trader who fails to comply with subsection (1) or (2) shall commit an offence.

(4) Any person who unlawfully—

- (a) alters the contents of the records;
- (b) makes any false or misleading entry;
- (c) omits to make any entry,

shall commit an offence.

[S. 21 amended by s. 6 (c) of Act 14 of 2005 w.e.f. 21 April 2005.]

PART IV – POWERS OF AUTHORISED OFFICERS

22. Authorised officers

The Permanent Secretary may designate any public officer to be an authorised officer for the purpose of ensuring that the provisions of this Act are being complied with.

23. Power of search

For the purpose of ensuring that the provisions of this Act are being complied with, an authorised officer may at all reasonable times enter any premises or place where any trade is carried on or anything is done in connection with the trade and examine any goods.

24. Inspection of documents

(1) Where VAT is chargeable by a trader in respect of any goods, the trader shall keep a price list indicating—

- (a) the price of the goods exclusive of VAT;
- (b) the amount of VAT chargeable;
- (c) the total selling price of the goods,

and shall produce, on demand, the price list to an authorised officer.

(2) An authorised officer may, in connection with this Act—

- (a) require any trader to produce any information forthwith, or within such time limit as may be specified, and may require any person, who has in his possession or custody or under his control any document, to produce that document forthwith, or within such time limit as may be specified;
- (b) examine, make copies of, or take extracts from, any document which relates to the trade of such person.

(3) The Permanent Secretary may, in connection with this Act, order any trader to produce any information forthwith, or within such time limit as may be specified, and may order any person, who has in his possession or custody or under his control any document, to produce that document forthwith, or within such time limit as may be specified.

(4) A trader who, without reasonable excuse, refuses or fails to produce a price list under subsection (1) shall commit an offence.

(5) A trader, or other person referred to in subsection (2) (a) or (3), who, without reasonable excuse, refuses or fails to comply with—

- (a) a requirement from an authorised officer under subsection (2);
- (b) an order from the Permanent Secretary under subsection (3),

shall commit an offence.

[S. 24 amended by s. 3 of Act 23 of 2011 w.e.f. 7 October 2011.]

25. Seizure

An authorised officer may seize and detain any goods—

- (a) which he has reasonable cause to believe may be the subject-matter of an offence under this Act;
- (b) in respect of which any representation which is false or misleading has been made;
- (c) in respect of which any document which is false or misleading has been delivered or produced.

26. Warrant

The Magistrate may issue to an authorised officer for the discharge of his functions under this Part, a warrant in the prescribed form for—

- (a) the inspection of any premises, in relation to which there is reasonable cause to suspect that an offence under this Act is being committed;
- (b) the seizure of any goods or documents.

27. Return of goods and documents

No goods or documents shall be seized under section 25 or 26 unless such seizure is reasonably necessary for any examination or investigation and any goods or documents so seized shall be returned to the person from whom they were seized when no longer required.

28. Protection from liability

No liability, civil or criminal, shall attach to the Permanent Secretary or an authorised officer in respect of anything done in good faith in the exercise of his powers under this Act.

PART IVA – IMPORT AND EXPORT OF GOODS

[Part IVA inserted by s. 11 (e) of Act 9 of 2015 w.e.f. 14 May 2015.]

28A. Interpretation of Part IVA

In this Part—

“Director-General” has the same meaning as in the Mauritius Revenue Authority Act;

“effective date of receipt”, in relation to an application, means the date on which all the information, particulars and documents specified in the application form or guidelines are submitted;

“guidelines” means guidelines issued by the Ministry or Government agency concerned—

- (a) setting out the requirements, the applicable law and the procedure for an application for a permit, licence, approval, authorisation or clearance;
- (b) available for consultation at the Ministry or Government agency; and
- (c) posted on the website of the Ministry or Government agency.

[S. 28A inserted by s. 11 (e) of Act 9 of 2015 w.e.f. 14 May 2015.]

28B. Import or export permit

(1) Every import or export permit under this Act shall, subject to subsection (4) (c), be granted or refused, as the case may be, not later than 5 working days from the effective date of receipt of the application.

(2) The requirements and conditions for the import and export of goods shall be laid down in regulations made by the Minister to whom responsibility for the subject of commerce is assigned or guidelines issued by the Ministry responsible for the subject of commerce.

(3) The control and enforcement of the requirements and conditions referred to in subsection (2) shall be exercised by the Director-General, in collaboration with the Permanent Secretary of the Ministry responsible for the subject of commerce.

(4) (a) Where the import or export permit requires clearance from another Government agency, the control and enforcement of the requirements and conditions for the clearance of the goods shall be exercised by that Government agency, in collaboration with the Director-General.

(b) The requirements and conditions referred to in paragraph (a) shall be laid down in regulations made by the Minister to whom responsibility for the subject of commerce is assigned or guidelines issued by the Ministry responsible for the subject of commerce.

(c) The clearance under this subsection shall be granted or refused, as the case may be, not later than 10 working days from the effective date of receipt of the application, except where the goods require testing by a Government agency.

[S. 28B amended by s. 11 (e) of Act 9 of 2015 w.e.f. 14 May 2015.]

PART V – PROSECUTION BEFORE COURT

[Heading repealed and replaced by s. 6 (d) of Act 14 of 2005 w.e.f. 21 April 2005.]

29. Jurisdiction of Courts

(1) There is established, for the purposes of this Act, a division of the Supreme Court to be known as the Profiteering Court, which shall have jurisdiction to try any person charged with an offence under this Act and the Fair Trading Act.

(2) All proceedings taken before the Profiteering Court shall be heard and determined before such Judge without a jury as the Chief Justice may from time to time designate.

(3) The Judge shall be assisted in the conduct of the business of the Profiteering Court by officers and staff designated by the Chief Justice.

(4) The Judge and the officers and staff of the Profiteering Court shall, for administrative purposes, be subject to the direction and control of the Chief Justice.

(5) Prosecution of an offence under this Act and the Fair Trading Act shall take place, at the discretion of the Director of Public Prosecutions, before the Profiteering Court, the Intermediate Court or a District Court.

[S. 29 amended by s. 6 (e) of Act 14 of 2005 w.e.f. 21 April 2005.]

30. Procedure of Court

(1) Subject to the other provisions of this section, all proceedings before the Profiteering Court shall be conducted in the same manner as proceedings for an offence taken before a Judge without a jury.

(2) An information filed before the Profiteering Court may contain any number of counts.

(3) The provisions of the District and Intermediate Courts (Criminal Jurisdiction) Act relating to preliminary inquiries shall not apply to any proceedings before the Profiteering Court.

(4) The Profiteering Court shall hold sittings at, and adjourn its proceedings to, such time and place as the Judge thinks fit.

(5) The provisions of the District and Intermediate Courts (Criminal Jurisdiction) Act shall apply to all proceedings under this Act and the Fair Trading Act before the Intermediate Court and a District Court.

[S. 30 amended by s. 6 (f) of Act 14 of 2005 w.e.f. 21 April 2005.]

31. Offences and penalties

(1) Subject to subsection (2), any person who—

(a) contravenes this Act or any regulations made under this Act;

(b) for the purpose of, or in connection with this Act—

(i) furnishes any information or produces any document which he knows or ought to have known to be false or misleading;

(ii) obtains or retains a document to which he is not entitled;

(iii) impersonates or falsely represents himself to be a person entitled to a document;

(iv) makes or causes to be made, or without reasonable excuse has in his possession, any writing which so closely resembles a document as to be likely to deceive;

(v) fraudulently alters a document;

(vi) with intent to deceive, produces or makes use of a document which is false or misleading in a material particular or has been fraudulently altered;

(vii) sells or otherwise transfers or lends a document issued to him under this Act;

(viii) delivers, produces, furnishes, sends or otherwise makes use of, for the purpose of determining the price of any goods, any document required under this Act which is false or misleading in a material particular or which has been fraudulently altered;

(c) is knowingly concerned in, or takes steps with a view to, the evasion or contravention, by him or any other person, of any provision of this Act,

shall commit an offence and shall, on conviction, be liable to a fine not exceeding 100,000 rupees and to imprisonment for a term not exceeding 3 years.

(2) Notwithstanding section 152 of the Criminal Procedure Act, any person convicted of an offence in breach of section 3, 4, 6, 8, 13 or 19 shall be liable in the case of—

- (a) a first conviction, to a fine of not more than 100,000 rupees and to imprisonment for a term not exceeding 3 years;

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- (b) a second or subsequent conviction, to a fine of not more than 100,000 rupees together with imprisonment for a term which shall be not less than 7 days and not more than 3 years,

and the Court shall, in addition to any penalty imposed, order the closure of the premises in relation to which the offence was committed or part of the premises for a period of not less than 7 days and not more than 3 months.

(2A) Notwithstanding section 152 of the Criminal Procedure Act, any person convicted of an offence in breach of section 24 shall be liable, in the case of—

- (a) an individual—
- (i) on a first conviction, to a fine which shall be not less than 10,000 rupees, nor more than 25,000 rupees;
 - (ii) on a second or subsequent conviction, to a fine which shall be not less than 25,000 rupees, nor more than 50,000 rupees and imprisonment for a term which shall be not less than 7 days, nor more than 3 years;
- (b) a body corporate—
- (i) on a first conviction, to a fine which shall be not less than 25,000 rupees, nor more than 50,000 rupees;
 - (ii) on a second or subsequent conviction, to a fine which shall be not less than 50,000 rupees, nor more than 100,000 rupees.

(3) Part X of the Criminal Procedure Act and the Probation of Offenders Act shall not apply to any conviction under this Act.

[S. 31 amended by s. 6 (g) of Act 14 of 2005 w.e.f. 21 April 2005; s. 4 of Act 23 of 2011 w.e.f. 7 October 2011.]

32. Powers of Court

Where a person is convicted of an offence under this Act, the Court may, in addition to any penalty imposed, order—

- (a) the forfeiture of any goods seized;
- (b) the person to repay to the purchaser of any goods any amount paid in excess by the purchaser in respect of the goods;
- (c) the suspension or revocation of any trading licence held by or issued to the person under any enactment.

33. Appeal

(1) An appeal from a final judgment of the Profiteering Court shall be subject to the same conditions and shall be conducted in the same manner as an appeal to the Court of Criminal Appeal.

(2) An appeal from a final judgment of the Intermediate Court or a District Court under this Act and the Fair Trading Act shall be subject to the

same conditions and shall be conducted in the same manner as an appeal from the Intermediate Court or District Court to the Supreme Court under the District and Intermediate Courts (Criminal Jurisdiction) Act.

[S. 33 amended by s. 6 (h) of Act 14 of 2005 w.e.f. 21 April 2005.]

34. Rules

The Chief Justice may make rules to regulate the practice and procedure of the Profiteering Court and of appeals from its decisions.

[S. 34 amended by s. 6 (i) of Act 14 of 2005 w.e.f. 21 April 2005.]

PART VI – MISCELLANEOUS

35. Regulations

(1) Notwithstanding any other enactment, the Minister may make such regulations as he thinks fit for the purposes of this Act and for the purpose of regulating trade, supply and prices.

(2) Any regulations made under subsection (1) may—

(a) provide for—

- (i) the issue of licences and permits;
- (ii) the fixing of prices;
- (iii) the establishment or amendment of the Code of Practice;
- (iv) the form, colour and contents of a label;
- (v) the levying of fees and charges;
- (vi) the registration of householders and traders;
- (vii) the giving of information, the inspection of premises or articles and the production and inspection of such documents as the Minister may require;
- (viii) the regulation and control of season sales, clearance sales, bargain sales or other sales, or product promotion;
- (ix) the fixing of the percentage of anhydrous ethanol to be blended with mogas;

(b) authorise the Permanent Secretary, by regulations or by written directions, to make provision for any matter incidental to any regulation made under subsection (1);

(c) provide that any person who contravenes them shall commit an offence and shall, on conviction, be liable to a fine not exceeding 100,000 rupees and to imprisonment for a term not exceeding 3 years.

(3) The Minister may, by regulations, amend the Schedules.

[S. 35 amended by s. 6 (j) of Act 14 of 2005 w.e.f. 21 April 2005; s. 9 (b) of Act 38 of 2011 w.e.f. 15 December 2011.]

36. Powers of Minister

The Minister may disregard any document where he is satisfied that the value of any article as stated in the document is not the true value of the article at the time and place of exportation.

37. – 39. –

FIRST SCHEDULE

[Section 3]

LIST OF GOODS IN RESPECT OF WHICH PRICE IS FIXED

PART I – APPLICABLE TO ISLAND OF MAURITIUS

Bread
Butter and margarine
Canned fish (sardines and pilchards)
Canned meat (corned beef and corned mutton)
Cement
Cheese
Coconut oil
Coffee
Concrete Blocks
Cornflakes
Fertilisers
Flour including wholewheat flour
Frozen chicken
Frozen fish
Frozen juices
Fruit meat

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FIRST SCHEDULE—continued

Ghee
Infant milk powder
Liquefied Petroleum Gas (LPG) in cylinder of 5, 6 and 12 kgs net
Milk powder
Onions, other than the type known as “Traditional Toupie”
Petroleum products, including kerosene
Potassium-based additive
Pulses
Rice, excluding luxury rice
Sugar

[Part I amended by GN 123 of 2000; GN 132 of 2000; GN 133 of 2000; GN 142 of 2002; GN 21 of 2003; GN 48 of 2003 w.e.f. 1 April 2003; GN 104 of 2004; GN 111 of 2004 w.e.f. 30 July 2004; GN 44 of 2007 w.e.f. 7 April 2007; GN 166 of 2007 w.e.f. 1 October 2007.]

PART II – APPLICABLE TO ISLAND OF RODRIGUES

Animal feed
Bread
Butter and margarine
Canned fish
Canned meat
Canned poultry
Canned sausages
Cement
Cheese
Dual Purpose Kerosene (DPK)
Edible oil
Flour
Fresh fish
Infant milk powder
Liquefied Petroleum Gas (LPG) in cylinder of 5, 6 and 12 kgs net
Milk powder
Rice
Tea

[Part II amended by GN 142 of 2002; GN 21 of 2003; GN 48 of 2003 w.e.f. 1 April 2003; GN 111 of 2004 w.e.f. 30 July 2004; repealed and replaced by GN 95 of 2005 w.e.f. 13 June 2005; GN 57 of 2007 w.e.f. 23 April 2007; GN 75 of 2007; amended by GN 166 of 2007 w.e.f. 1 October 2007; repealed and replaced by GN 208 of 2007 w.e.f. 1 November 2007; GN 286 of 2008 w.e.f. 1 January 2009; GN 32 of 2013 w.e.f. 12 February 2013; GN 333 of 2013 w.e.f. 1 January 2014.]

SECOND SCHEDULE

[Section 4]

LIST OF GOODS IN RESPECT OF WHICH THERE IS A MAXIMUM MARK-UP

Electric and gas cookers and ovens, or any combination thereof
Exercise books
Imported fresh fruits
Imported live cattle
Infant food
Paints
Pharmaceutical products
Pressure cookers
Soap, detergents and scouring powder
Soap powder for washing machines
Tea
Television receivers
Timber
Toasters
Tyres and tubes
Vacuum cleaners
Water heaters

[Second Sch. repealed and replaced by GN 175 of 2004 w.e.f. 14 October 2004; amended by
GN 179 of 2014 w.e.f. 13 September 2014.]

THIRD SCHEDULE

[Section 10]

**PART I – LIST OF GOODS STORED IN WAREHOUSE
(MAURITIUS AND RODRIGUES)**

Aerated beverages
Alcoholic drinks
Beer and stout
Biscuits
Breakfast cereals
Building materials
Butter and margarine
Candles
Canned fish
Canned meat
Cement
Ceramic tiles
Cheese
Cigarettes
Coconut oil
Coffee

THIRD SCHEDULE—continued

Cooking gas
Detergents soap powder and scouring powder
Edible oil
Exercise books
Fertilisers
Flour including wholewheat flour
Frozen fish
Frozen meat
Frozen poultry
Fruit juices
Ghee
Glass panes
Helmets
Imported fresh fruits
Infant food
Infant milk powder
Iron/steel bars
Jam
Magazines and periodicals
Milk powder
Onions
Paints
Petroleum products (including kerosene)
Pharmaceutical products
Plywood
Potatoes
Pulses
Rice
Salt
Salted fish
Sanitary ware
School textbooks
Soap detergent and scouring powder
Soap powder for washing machines
Sports articles
Sugar
Tea
Timber
Toilet paper
Toothpaste
Tyres and tubes
Vinyl

THIRD SCHEDULE—continued

Water heaters

Wine

PART II – LIST OF GOODS STORED IN WAREHOUSE (RODRIGUES)

Canned foods

Canned poultry

Canned sausages

Corrugated iron sheets

Dry cell batteries

Electric bulbs

Food preparation containing cocoa

Matches

Mineral water

Nails

Pasta and noodles
