

**EXCISE ACT**

Act 14 of 1994 – 17 June 1994

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**EXCISE ACT**

**EDITORIAL NOTE:** The word “Comptroller” wherever it appears has been deleted and replaced by the words “Director-General” by section 27 (5) (h) of the Mauritius Revenue Authority Act.

**PART I – PRELIMINARY**

**1. Short title**

This Act may be cited as the Excise Act.

**2. Interpretation**

In this Act—

“admixed spirit” means a product having an alcoholic strength of not less than 40 per cent of alcohol by volume obtained by mixing redistilled alcohol with—

- (a) malt whisky; and
- (b) odiferous substances and mixtures, including alcoholic solutions;

“admixed wine” means a product having an alcoholic strength of not less than 7 per cent nor more than 18 per cent of alcohol by volume obtained by mixing wine in a proportion not exceeding 20 per cent with island wine or fruit wine or made-wine;

“agricultural rum” means a product obtained exclusively from alcoholic fermentation and distillation of sugar cane juice, having the aromatic characteristics specific to rum and a content of volatile substances equal to or exceeding 225 grammes per hectolitre of alcohol of 100 per cent by volume, and when bottled for consumption, has a minimum alcoholic strength of 37 per cent by volume and a maximum of 50 per cent by volume;

“alcohol” means a product obtained by distilling a fermented liquid;

“alcoholic beverage” –

- (a) means a beverage having an alcoholic strength exceeding 0.5 per cent of alcohol by volume; but
- (b) does not include beer and spirit cooler;

“alcoholic products” means agricultural rum, compounded spirits, island recipe rum, local rum and rum;

“alcoholic strength” means the ratio of the volume of pure alcohol present in a product at 20 degrees Celsius to the total volume of that product at the same temperature measured in accordance with the system recommended by the International Organisation of Legal Metrology;

“anhydrous ethanol” means a product, which is dehydrated, having an alcoholic strength of more than 99 per cent by volume obtained by distilling fermented molasses of sugar cane;

“aperitif” –

- (a) means redistilled alcohol flavoured, aromatised or sweetened and having an alcoholic strength of not less than 15 per cent of alcohol by volume; and
- (b) includes cordial or liqueur;

“apparatus” –

- (a) means any instrument, appliance, vessel, utensil, equipment or machinery used or designed or adapted for the manufacture of excisable goods; and
- (b) includes any part of an apparatus;

“Authority” means the Mauritius Revenue Authority established under the Mauritius Revenue Authority Act;

“beer” –

- (a) means a product obtained from the fermentation of malt or any other saccharine substance and flavoured with hops or other bitters; and
- (b) includes ale, porter, lager, stout or any other similar product manufactured and sold as beer;

“blended brandy” means a product having an alcoholic strength of not less than 36 per cent of alcohol by volume obtained by blending brandy with redistilled alcohol;

“blended gin” means a product having an alcoholic strength of not less than 37 per cent of alcohol by volume obtained by blending gin with redistilled alcohol;

“blended mogas” means a product obtained by blending anhydrous ethanol with mogas;

“brandy” means a product having an alcoholic strength of not less than 36 per cent of alcohol by volume obtained by distilling fermented grape juice, wine, wine lees, fruit wine or fruit wine lees;

“brewer” means a person licensed to carry on the business authorised as specified in Part I of the Second Schedule;

“CCTV system” means a closed circuit television system;

“cane spirit” means a product having an alcoholic strength of not less than 33 nor more than 50 per cent of alcohol by volume obtained by adding flavours or essences to redistilled alcohol produced from sugar cane or its derivatives;

“cask” means a container of not less than 10 litres approved by the Director-General for use in a factory;

“cider” means an alcoholic beverage made from the fermentation of apples or concentrated apple juice having an alcoholic strength of not less than 2.5 per cent and not more than 13 per cent of alcohol by volume;

“classic or vintage motor car” has the same meaning as in the Consumer Protection (Control of Imports) Regulations 1999;

“CO<sub>2</sub>” means carbon dioxide;

“CO<sub>2</sub> emission” means the average combined measurement of carbon dioxide (CO<sub>2</sub>) measured in grammes per kilometre;

“CO<sub>2</sub> levy” means the CO<sub>2</sub> levy referred to in section 3C;

“CO<sub>2</sub> rebate” means the CO<sub>2</sub> rebate referred to in section 3C;

“CO<sub>2</sub> threshold” means the CO<sub>2</sub> threshold referred to in Sub-part B of Part III of the First Schedule;

“Commissioner” means the Commissioner of Police;

“compounded spirits” means rum, local rum or agricultural rum compounded into a product of a different flavour, taste or colour and having an alcoholic strength of not less than 37 per cent nor more than 50 per cent of alcohol by volume;

“cordial” means a product having an alcoholic strength of not less than 15 per cent of alcohol by volume obtained by—

- (a) adding sugar, honey or other natural sweeteners, provided that their mixtures when added in the manufacture shall have a sugar content, expressed as invert sugar, of at least 50 grammess per litre; and
- (b) distilling or mixing ethyl alcohol or distilled spirits with lime juice or any fruit juice,

and which is labelled as such;

“cosmetic” means a toilet preparation containing alcohol;

“customs control” has the same meaning as in the Customs Act;

“customs duty” means the duty leviable under the Customs Tariff Act;

“blended whisky” means a product having an alcoholic strength of not less than 40 per cent of alcohol by volume obtained by blending a number of distillates each of which, separately, is entitled to the description of whisky;

“bottling premises” means premises in a factory approved by the Director-General for the manufacture and bottling of liquor and alcoholic products;

“denatured alcohol” means heating and lighting alcohol, power alcohol (red) and power alcohol (white) obtained by denaturing alcohol with such materials and in such manner as may be prescribed;

“Director-General” means the Director-General of the Authority;

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“distilled gin” —

- (a) means a product having an alcoholic strength of not less than 37.5 per cent of alcohol by volume—
  - (i) produced by redistilling organoleptically alcohol produced from agricultural raw materials other than grains in the presence of juniper berries and of other natural botanicals provided that the juniper taste is predominant; or
  - (ii) the mixture of the product of such distillation and alcohol with natural and/or nature-identical flavouring substances and/or flavouring preparations; but
- (b) does not include a product obtained simply by adding essences or flavourings to the alcohol;

“distiller-bottler” means a person licensed to carry on the business authorised as specified in Part I of the Second Schedule;

“distillery” means premises in a factory approved by the Director-General for the distillation of a fermented liquid into alcohol or for the redistillation of alcohol;

“drug” means a medicinal preparation containing alcohol and prepared according to formulae laid down in the British Pharmacopeia or the French Codex, or according to specifications approved by the Permanent Secretary;

“entry” means a declaration made by a manufacturer in such manner and in such form as may be approved by the Director-General for the purposes of section 4;

“excisable goods” means goods specified in the First Schedule;

“excise duty” —

- (a) means the excise duty specified in section 3; and
- (b) includes—
  - (i) any surcharge under section 7; and
  - (ii) any penalty or interest;

“excise seal” means a seal, cap, label or other device approved by the Director-General;

“excise warehouse” means premises, whether or not in a factory, approved by the Director-General for the deposit of excisable goods;

“export” has the same meaning as in the Customs Act;

“factory” —

- (a) means premises approved by the Director-General in which excisable goods may be manufactured, stored or sold by wholesale; and
- (b) includes the storeroom and the excise warehouse of a factory;

“formula” means the formula specified in Sub-part B of Part III of the First Schedule;

“fortified admixed wine” means a product having an alcoholic strength of not more than 24 per cent of alcohol by volume obtained by adding spirits of not less than 50 per cent of alcohol by volume to admixed wine;

“fortified fruit wine” means a product having an alcoholic strength of not more than 24 per cent of alcohol by volume and obtained by adding spirits of not less than 50 per cent of alcohol by volume to fruit wine;

“fortified island wine” means a product having an alcoholic strength of not more than 24 per cent of alcohol by volume obtained by adding spirits of not less than 50 per cent of alcohol by volume to island wine;

“fortified made wine” means a product having an alcoholic strength of not more than 24 per cent of alcohol by volume obtained by adding spirits of not less than 50 per cent of alcohol by volume to made wine;

“fortified wine” means a product having an alcoholic strength of not more than 24 per cent of alcohol by volume obtained by adding spirits of not less than 50 per cent of alcohol by volume to wine;

“fruit wine” means a product having an alcoholic strength of not less than 7 per cent and not more than 18 per cent of alcohol by volume obtained from the fermentation of any fresh fruit or fruit must, whether condensed or concentrated, other than grape must, fresh grapes or sound grapes;

“furfuraldehyde” means the chemical organic substance known under that name or as furfural, furfurol or pyromucic aldehyde;

“gin” means a product having an alcoholic strength of not less than 37.5 per cent of alcohol by volume obtained by flavouring redistilled alcohol produced from the distillation of grains with or over juniper berries and other aromatics, or with or over extracts derived from infusions, percolations or maceration of such materials;

“hydrous ethanol” means a product, which is not dehydrated, having an alcoholic strength of more than 99 per cent by volume obtained by distilling fermented molasses of sugar cane;

“import” has the same meaning as in the Customs Act;

“import permit” has the same meaning as in the Consumer Protection (Control of Imports) Regulations 1999;

“inspection certificate” means the inspection certificate referred to in the Consumer Protection (Control of Imports) Regulations 1999;

“island recipe rum” means a product having an alcoholic strength of not less than 30 per cent and not more than 40 per cent of alcohol by volume and obtained by mixing agricultural rum, rum or local rum with fruits, sugar, spices with or without flavouring substances;



“island wine” means a product having an alcoholic strength of not less than 7 per cent and not more than 18 per cent of alcohol by volume obtained from the fermentation of sugar;

“leaf tobacco” means tobacco leaves which are being or have been cured but which have not undergone any other process to render them fit for the manufacture of tobacco products;

“licence” means a licence specified in column 1 of the Second Schedule;

“licence fee”, in relation to a licence, means the fee corresponding to the licence and to the business authorised as specified in columns 2 and 3, respectively, of the Second Schedule;

“licensed premises” means premises, other than a factory, on which a licensee is authorised to carry on his business;

“licensee” –

- (a) means the holder of a licence; and
- (b) includes a person whose name is endorsed on a licence under section 13 (4);

“licensing authority”, in relation to a licence under the Second Schedule, means the Director-General;

“liqueur” means a product having an alcoholic strength of not less than 15 per cent of alcohol by volume obtained by –

- (a) adding sugar, honey or other natural sweeteners, provided that their mixtures when added in the manufacture –
  - (i) shall have a minimum sugar content, expressed as invert sugar, of –
    - (A) 70 grammes per litre for cherry liqueurs, the ethyl alcohol of which consists exclusively of cherry spirit; or
    - (B) 80 grammes per litre for gentian or similar liqueurs prepared with gentian or similar plants as the sole aromatic substance; or
    - (C) 100 grammes per litre, in any other case; and
  - (ii) adding extracts or essences; and
- (b) distilling or mixing ethyl alcohol or distilled spirits with fruit, flowers, leaves, other botanical substances, their juices or with extracts derived by infusion, percolation or maceration of such botanical substances, or with other natural flavouring materials or cream, milk or other milk products, fruit, wine or flavoured wine,

and which is labelled as such;

“liquor” –

- (a) means any beverage having an alcoholic strength of not less than 2 per cent of alcohol by volume; but
- (b) does not include alcoholic products;

“local rum” means a product having an alcoholic strength of not less than 37 per cent nor more than 50 per cent of alcohol by volume obtained by diluting alcohol produced from the fermentation and distillation of sugar cane or its derivatives;

“London gin” means a product having an alcoholic strength of not less than 37.5 per cent of alcohol by volume—

- (a) obtained from alcohol, whose flavour is introduced exclusively through the redistillation in traditional stills of ethyl alcohol in the presence of all the natural plant materials used;
- (b) the resultant distillate of which contains at least 70 per cent alcohol by volume;
- (c) which does not contain added sweetening exceeding 0.1 grammes of sugar per litre of the final product nor colorants;
- (d) which does not contain any other added ingredients other than water;

“made wine” means a product having an alcoholic strength of not less than 7 per cent nor more than 18 per cent of alcohol by volume obtained from the fermentation of the mixture of grape must concentrate and sugar;

“manufacture” means make, prepare, produce, process, distil, redistill, modify, mix, blend, treat, assemble, bottle, put into containers, label or pack excisable goods other than leaf tobacco and includes any stage in the manufacture;

“manufacturer” means any person who manufactures excisable goods;

“matured” means matured in a wooden cask for a period of not less than 2 years or such other period as the Director-General may determine;

“matured local rum” means local rum put to be matured which, when bottled for consumption in Mauritius, has an alcoholic strength of not less than 37 per cent and not more than 55 per cent of alcohol by volume;

“matured rum” means rum put to be matured which, when bottled for consumption in Mauritius, has an alcoholic strength of not less than 37 per cent and not more than 55 per cent of alcohol by volume;

“medicinal tincture” —

- (a) means a medicinal tincture containing alcohol and prepared according to formulae laid down in the British Pharmacopeia or the French Codex, or according to specifications approved by the Permanent Secretary; but
- (b) does not include tinctures of Cochineal (Tincture Cocci);

“MID”, in relation to sections 3A and 3B, means *Maurice Ile Durable*;

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

“model code”, in relation to a motor car referred to in section 3C, includes engine capacity in cubic centimetres (cc), transmission system and weight;

“molasses” means a substance from which wash may be prepared;

“objection directorate” means a directorate set up by the Director-General within the Authority for the purposes of dealing with objections made under sections 5, 22 and 52;

“officer” has the same meaning as in the Mauritius Revenue Authority Act;

“perfumed spirits” means a product obtained by mixing alcohol with essential oils or essences;

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

“permit” means a permit referred to in section 19;

“perry” means an alcoholic beverage made from the fermentation of pears or concentrated pear juice having an alcoholic strength of not less than 2.5 per cent and not more than 13 per cent of alcohol by volume;

“record” means a record specified in section 24;

“Regulation No. 101” means Regulation No. 101 of the United Nations Economic Commission for Europe (UNECE);

“returning resident” means a person referred to in item 6 of Part I of the Eighth Schedule to the Consumer Protection (Control of Imports) Regulations 1999;

“Revenue Law” has the same meaning as in the Mauritius Revenue Authority Act;

“rum” means a product obtained from alcoholic fermentation and distillation of molasses or syrup produced in the manufacture of cane sugar or of sugar cane juice itself and distilled at less than 96 per cent of alcohol by volume so that the distillate has the discernible specific organoleptic characteristics of the raw materials used and, when bottled for consumption, has an alcoholic strength of not less than 37 per cent nor more than 50 per cent of alcohol by volume;

“shandy” means an alcoholic beverage obtained by mixing beer with soft drink;

“soft drink” has the same meaning as in the Food Regulations 1999;

“sparkling wine” means a wine having an alcoholic strength of not less than 7 per cent and not more than 18 per cent of alcohol by volume and charged with carbon dioxide, either by conducting the final fermentation in a closed vessel or by adding the gas artificially after bottling;

“spirit cooler” means a product, whether carbonated or not, having an alcoholic strength of not more than 9 per cent of alcohol by volume obtained by mixing a spirit, liqueur, or other spirituous beverage, falling under Tariff Heading 22.08 of the First Schedule to the Customs Tariff Act with flavours and or other non-alcoholic beverages;

“spirit vinegar” means an acid liquid, obtained wholly from acetous fermentation of a distilled alcoholic liquid, which contains more than 2 degrees of acetic acid measured by Salleron’s acidimeter;

“spirits” means alcohol, compounded spirits or liquor;

“standard” has the same meaning as in the Mauritius Standards Bureau Act;

“standard alcoholometer” means the standard alcoholometer approved as such by the Director-General;

“still” —

- (a) means an apparatus which may be used for distillation; and
- (b) includes any part of a still;

“sugar” includes sucrose, lactose, maltose, fructose and glucose;

“sugar sweetened non-alcoholic beverages” —

- (a) means any non-alcoholic beverages containing sugar; and
- (b) includes juices, milk-based beverages and soft drinks;

“tobacco” —

- (a) means a plant belonging to the species *Nicotiana Tabaccum* or *Nicotiana Rustica*; and
- (b) includes any tobacco substitute;

“tobacco products” —

- (a) means any product manufactured from leaf tobacco; and
- (b) includes cigarettes, cigars and prepared tobacco;

“value at importation” means —

- (a) in the case of second-hand motor vehicles, the value determined in such manner as may be prescribed;
- (b) in any other case, the value under the Customs Act;

“VAT” means the value added tax chargeable under the Value Added Tax Act;

“vat” means a container permanently fixed in a factory in the manner required by the Director-General;

“vinegar” means an acid liquid containing more than 2 degrees of acetic acid measured by Salleron’s acidimeter obtained wholly from acetous fermentation of country liquor or wine;

“vodka” means a product having an alcoholic strength of not less than 37.5 per cent of alcohol by volume and obtained by treating distilled fermented mash of —

- (a) cereals and/or potatoes; or
- (b) other agricultural raw materials,

with activated charcoal, so as to render the product without distinctive characteristic aroma or taste;

“wash” —

- (a) means a fermented liquid fit for distillation; and
- (b) includes any liquid undergoing preparation to render it fit for distillation;

“whisky” means a product having an alcoholic strength of not less than 40 per cent of alcohol by volume obtained by distilling a mash of cereals, saccharified by the diastase of the malt contained therein, with or without other natural enzymes —

- (a) fermented by the action of yeast;
- (b) distilled at less than 94.8 per cent volume, so that the distillate has an aroma and taste derived from the raw materials used; and
- (c) matured for at least 3 years in a wooden cask;

“wine” means a beverage having an alcoholic strength of not less than 7 per cent nor more than 18 per cent of alcohol by volume obtained from the fermentation of juice of fresh grapes, sound grapes or grape must.

[S. 2 amended by Act 13 of 1996 w.e.f. 6 February 1996; s. 74 (a) of Act 2 of 1998 w.e.f. 7 September 1998; s. 2 of Act 10 of 1998 w.e.f. 1 July 1998; s. 7 (a) of Act 23 of 2001 w.e.f. 11 August 2001; s. 7 (a) of Act 18 of 2003 w.e.f. 21 July 2003; s. 27 (5) (a) of Act 33 of 2004 w.e.f. 1 July 2006; s. 10 (a) of Act 15 of 2006 w.e.f. 7 August 2006; s. 9 (a) of Act 18 of 2008 w.e.f. 19 July 2008; s. 6 (a) of Act 10 of 2010 w.e.f. 20 November 2010; s. 3 of Act 19 of 2011 w.e.f. 13 July 2011; s. 6 (a) of Act 37 of 2011 w.e.f. 15 December 2011; s. 8 (a) of Act 26 of 2012 w.e.f. 10 November 2012, 22 December 2012, 4 February 2013; 1 September 2013; s. 7 (a) of Act 26 of 2013 w.e.f. 9 November 2013, 21 December 2013, 1 January 2014; s. 17 (a) of Act 9 of 2015 w.e.f. 14 May 2015; s. 18 (a) of Act 18 of 2016 w.e.f. 1 July 2016 and 7 September 2016.]

## **PART II – LIABILITY TO EXCISE DUTY, MID LEVY AND CO<sub>2</sub> LEVY OR GRANTING OF CO<sub>2</sub> REBATE**

[Heading amended by s. 4 of Act 19 of 2011 w.e.f. 13 July 2011.]

### **3. Charge to excise duty**

(1) Subject to this Act, an excise duty shall be chargeable on excisable goods.

(2) The excise duty shall —

- (a) be computed by reference to the taxable base of the goods at the rate corresponding to those goods as specified in the First Schedule; and
- (b) be payable to the Director-General at the time specified in the Schedule or in section 9A (1A) of the Customs Act in respect of compliant manufacturers holding valid licences under Part I of the Second Schedule.

(3) The goods described in Part IA of the First Schedule shall, on fulfilment of any condition laid down under the terms of the exemption, be subject to the payment of excise duty to the extent specified in respect of such goods.

(3A) —

(4) Where in any enactment made before or after 7 August 2006, it is provided that notwithstanding any other enactment, a statutory corporation shall be exempt from the payment of any duty or levy, that provision shall not be construed as an exemption from the payment of excise duty or MID levy under this Act.

[S. 3 added by Act 18 of 1999; amended by s. 10 (b) of Act 15 of 2006 w.e.f. 7 August 2006; s. 9 (b) of Act 18 of 2008 w.e.f. 7 June 2008; s. 6 (b) of Act 37 of 2011 w.e.f. 13 July 2011; s. 18 (b) of Act 18 of 2016 w.e.f. 7 September 2016.]

### 3A. Charge to MID levy

(1) A MID levy shall be chargeable on the excisable goods specified in Part II of the First Schedule, where they are for home consumption.

(2) The MID levy shall—

- (a) be computed by reference to the taxable base of the goods at the rate corresponding to those goods as specified in Part II of the First Schedule; and
- (b) be payable to the Director-General at the time specified in Part II of the First Schedule.

[S. 3A inserted by s. 9 (c) of Act 18 of 2008 w.e.f. 7 June 2008; s. amended by 17 (b) of Act 9 of 2015 w.e.f. 1 July 2015.]

### 3B. Payment of MID levy

Notwithstanding section 3A, payment of MID levy on petroleum products and liquid petroleum gas (LPG) and imported by the State Trading Corporation shall be effected within a period of 30 days of the date of importation of such products or within such other period as may be prescribed.

[S. 3B inserted by s. 9 (c) of Act 18 of 2008 w.e.f. 7 June 2008.]

### 3C. CO<sub>2</sub> levy or CO<sub>2</sub> rebate on motor cars

(1) Subject to this section, a CO<sub>2</sub> levy shall be chargeable, or a CO<sub>2</sub> rebate shall be granted, as the case may be, on the motor cars specified in Sub-part A of Part III of the First Schedule when removed for home consumption.

(2) (a) Where the CO<sub>2</sub> gramme per kilometre of a motor car exceeds the CO<sub>2</sub> threshold, a CO<sub>2</sub> levy shall be computed in accordance with the formula.

(b) The rate applicable in the formula shall correspond to the CO<sub>2</sub> gramme per kilometre of the motor car as specified in Sub-part C of Part III of the First Schedule.

(3) The CO<sub>2</sub> levy computed under subsection (2) shall, in addition to the excise duty chargeable on the motor car, be chargeable on the motor car and shall be payable to the Director-General at the time specified in column 3 of Sub-part A of Part III of the First Schedule.

(4) (a) Where the CO<sub>2</sub> gramme per kilometre of a motor car does not exceed the CO<sub>2</sub> threshold, a CO<sub>2</sub> rebate shall be computed in accordance with the formula.

(b) The rate applicable in the formula shall correspond to the CO<sub>2</sub> gramme per kilometre of the motor car as specified in Sub-part D of Part III of the First Schedule.

(5) (a) The CO<sub>2</sub> rebate computed under subsection (4) shall, subject to paragraph (b), be granted from the excise duty payable on that motor car.

(b) Any rebate granted under paragraph (a) shall not exceed the excise duty payable on the motor car.

(6) (a) Subject to paragraph (b) and subsection (8), every importer of a motor car which is specified in Sub-part A of Part III of the First Schedule shall, at the time of importation, submit to the Director-General the CO<sub>2</sub> emission certificate of that motor car.

(b) Where a CO<sub>2</sub> emission certificate is submitted under paragraph (a) in respect of a motor car—

- (i) the Director-General shall give notice, in such form and manner as may be prescribed, of the CO<sub>2</sub> emission of a motor car of that make and with that model code;
- (ii) the CO<sub>2</sub> emission of that motor car shall be taken to be the CO<sub>2</sub> emission of every motor car of that make and with that model code;
- (iii) an importer of a motor car of the same make and with that same model code shall not be required to comply with paragraph (a).

(c) Where—

- (i) an importer submits a CO<sub>2</sub> emission certificate of a motor car under paragraph (a) which is not in conformity with Regulation No. 101; and
- (ii) at a later date, a CO<sub>2</sub> emission certificate which is in conformity with Regulation No. 101 is issued in respect of that motor car of the same make and with the same model code,

the certificate referred to in subparagraph (ii) shall prevail and be considered to be the CO<sub>2</sub> emission certificate for all motor cars of the same make and with the same model code, from the date on which it is submitted.

(d) Where a CO<sub>2</sub> emission certificate certifies that the CO<sub>2</sub> gramme per kilometre of a motor car, rounded to the nearest whole number, is computed in conformity with Regulation No. 101 and the CO<sub>2</sub> emission certificate is issued by—

- (i) the manufacturer of the motor car; or
- (ii) such accredited laboratory as may be prescribed,

the rate applicable in accordance with the formula shall be the appropriate rate (value of R) specified in column 2 or column 4, as the case may be, of Sub-part C or Sub-part D of Part III of the First Schedule, for the computation of the amount of the CO<sub>2</sub> levy or CO<sub>2</sub> rebate.

(e) Where a CO<sub>2</sub> emission certificate is not submitted to the Director-General in accordance with paragraph (d), the rate applicable in accordance with the formula shall be the appropriate rate (value of R) specified in column 2 or column 5, as the case may be, of Sub-part C or Sub-part D of Part III of the First Schedule, for the computation of the amount of the CO<sub>2</sub> levy or CO<sub>2</sub> rebate.

(7) —

(8) —

(9) This section shall not apply to—

- (a) a second-hand motor car manufactured before 1 July 2005 and belonging to a returning citizen; or
- (b) a classic or vintage motor car.

[S. 3C inserted by s. 5 of Act 19 of 2011 w.e.f. 13 July 2011; amended by s. 6 (c) of Act 37 of 2011 w.e.f. 13 July 2011; s. 7 (b) of Act 26 of 2013 w.e.f. 9 November 2013; s. 17 (c) of Act 9 of 2015 w.e.f. 14 May 2015.]

### **3CA. Suspension of CO<sub>2</sub> Levy or CO<sub>2</sub> rebate on motor cars**

(1) Section 3C relating to CO<sub>2</sub> levy or CO<sub>2</sub> rebate on motor cars shall be suspended subject to the transitional provision specified in subsection (2) until the suspension is lifted or other provisions relating thereto are made by an Act of Parliament.

(2) Section 3C and the rates specified in Part I of the First Schedule in force before 30 July 2016 shall continue to apply to a motor car—

- (a) in respect of which an application for an import permit is made before 30 July 2016;
- (b) in respect of which an import permit is issued before 30 July 2016;
- (c) shipped before 30 July 2016; or
- (d) placed in a bonded warehouse before 30 July 2016,

provided that the motor car is cleared from Customs on or before 31 October 2016.

[S. 3CA inserted by s. 18 (c) of Act 18 of 2016 w.e.f. 30 July 2016.]



**3D. —**

[S. 3D inserted by s. 5 of Act 19 of 2011 w.e.f. 13 July 2011; repealed by s. 17 (d) of Act 9 of 2015 w.e.f. 14 May 2015.]

**3E. Levy on energy consumption**

A levy shall be chargeable on the electrical appliances specified in Part IV of the First Schedule when removed for home consumption.

[S. 3E inserted by s. 8 (b) of Act 26 of 2012 w.e.f. 1 September 2013.]

**4. Entries for excisable goods**

(1) Every manufacturer shall, in relation to excisable goods other than molasses and sugar cane juice, submit an entry to the Director-General at the time—

- (a) the goods are deposited in an excise warehouse pending removal for home consumption, for export or for export as ship's stores; and
- (b) the goods are removed from a factory.

(2) No excisable goods referred to in subsection (1) shall be deposited in or removed from a factory unless—

- (a) the entry has been validated at Customs; and
- (b) in respect of excisable goods removed from a factory, a security for the payment of any excise duty payable on the goods has been furnished to the Director-General.

[S. 4 amended by s. 7 (c) of Act 26 of 2013 w.e.f. 21 December 2013.]

**4A. Accounting of goods warehoused in an excise warehouse**

Sections 71 and 71 A of the Customs Act shall apply to goods warehoused in an excise warehouse, with such modifications, adaptations and exceptions as may be necessary, as they apply to a manufacturer holding a valid licence under Part I of the Second Schedule.

[S. 4A inserted by s. 18 (d) of Act 18 of 2016 w.e.f. 1 February 2017.]

**5. Payment under protest**

(1) (a) Subject to this section, where, in respect of excisable goods declared in a validated bill of entry, a dispute arises as to—

- (i) the amount of excise duty or MID levy payable; or
- (ii) the liability of the excisable goods to excise duty or MID levy,

and the owner of the goods wishes to clear them from Customs, he shall pay under protest the sum demanded by the Director-General and the sum so paid shall be taken to be the proper amount of excise duty and MID levy payable on those goods.

(aa) Where excise duty and MID levy are paid in the manner specified in paragraph (a), the Director-General shall—

- (i) on payment, clear the excisable goods; and
- (ii) not later than 5 working days from the date of payment, issue to the owner of the excisable goods, by registered post, a notice of assessment specifying the sum demanded under paragraph (a), together with a penalty not exceeding 50 per cent of the difference between the sum paid and the amount of excise duty and MID levy specified in the validated bill of entry in respect of those goods.

(ab) The penalty claimed under paragraph (aa) (ii) shall, subject to paragraph (b), be paid to the Director-General not later than 28 days from the date of the notice of assessment.

(ac) Where the dispute referred to in paragraph (a) is in respect of excisable goods already cleared by Customs, the Director-General shall, not later than 3 years from the date of the validated bill of entry, issue to the owner of the excisable goods, by registered post, a notice of assessment claiming—

- (i) the amount of excise duty and MID levy underpaid;
- (ii) a penalty not exceeding 50 per cent of the amount underpaid referred to in subparagraph (i); and
- (iii) interest on the amount underpaid at the rate of 0.5 per cent per month or part of the month from the date of the validated bill of entry to the date of payment.

(ad) The amount claimed under paragraph (ac) shall, subject to paragraph (b), be paid to the Director-General not later than 28 days from the date of the notice of assessment.

(b) Where the owner of the excisable goods is dissatisfied with a notice of assessment under paragraph (aa) or (ac), he may, within 28 days of the date of the notice, object, in a form approved by the Director-General, to the sum claimed and send the form duly filled in to the Director-General by registered post.

(c) Where it is proved to the satisfaction of the Director-General that, owing to illness or other reasonable cause, a person has been prevented from making an objection within the delay specified in paragraph (b), the Director-General may consider the objection.

(ca) Where the Director-General refuses to consider an objection made after the time limit specified in paragraph (b), he shall, within 28 days of the date of receipt of the letter of objection, give notice of the refusal to the person.

(d) Any objection under this subsection shall be dealt with independently by an objection directorate.

(e) The burden of proving that any sum demanded under paragraph (aa), or any amount claimed under paragraph (ac), is incorrect shall lie on the owner of the excisable goods.

(2) —

(3) (a) The objection directorate shall consider an objection under subsection (1) and review the decision, and may—

- (i) disallow or allow it in whole or in part; and
- (ii) where appropriate, amend the decision to conform with its determination.

(b) The Director-General shall, within 4 months of the date of receipt of the objection under subsection (1), give notice of the determination to the person.

(c) Where the objection is not determined within 4 months under paragraph (b), it shall be considered to have been allowed by the Director-General.

(4) Where a person is aggrieved by a determination under subsection (3) or a decision under subsection (1) (ca), he may, within 28 days of the date of the determination or decision, as the case may be, lodge written representations with the Clerk to the Assessment Review Committee in accordance with section 19 of the Mauritius Revenue Authority Act.

[S. 5 amended by s. 7 (b) of Act 23 of 2001 w.e.f. 11 August 2001; s. 27 (5) (b) of Act 33 of 2004 w.e.f. 1 July 2006; repealed and replaced by s. 8 (c) of Act 26 of 2012 w.e.f. 1 January 2013; amended by s. 7 (d) of Act 26 of 2013 w.e.f. 21 December 2013; s. 17 (e) of Act 9 of 2015 w.e.f. 14 May 2015.]

**6.** —

[S. 6 amended by s. 13 (a) of Act 14 of 2009 w.e.f. 30 July 2009; s. 8 (a) of Act 20 of 2009 w.e.f. 19 December 2009; repealed by s. 17 (f) of Act 9 of 2015 w.e.f. 1 June 2016.]

## **7. Surcharge for late payment**

(1) Where a manufacturer fails to pay any excise duty due on the last day on which it is payable, he shall be liable to pay to the Director-General in addition to the excise duty a surcharge representing 5 per cent of the excise duty unpaid to such other percentage as may be prescribed.

(2) The Director-General may waive the whole or part of any surcharge payable under subsection (1) if he is satisfied that failure to pay excise duty within the specified period was due to causes beyond the control of the manufacturer or to any other good or sufficient reason.

## **8. Export of excisable goods**

No excise duty shall be paid on excisable goods exported under Customs control or exported as ship's stores.

**PART III – LICENCES**

**9. Licensing**

No person shall carry on any business specified in column 3 of the Second Schedule unless he is the holder of a licence to that effect.

**10. Issue of licence**

(1) The licensing authority may, on an application made in the prescribed manner, subject to clearance from the Commissioner of Police except in the case of an application in respect of a licence of manufacturer of carrier bags or manufacturer of soft drinks, issue a licence on such terms and conditions as it may determine—

- (a) on being satisfied that the prescribed conditions have been fulfilled; and
- (b) on payment of the licence fee.

(2) The licensing authority may refuse to issue a licence on any ground that may be prescribed.

(3) The licence fee shall be paid to the Director-General.

(4) Where the Minister is of opinion that it is necessary, in the public interest, to limit the number of retail licences in respect of alcoholic products, he may, by order, direct the Director-General to limit the number of such retail licences which may be issued.

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(5) An Order under subsection (4) shall be binding for such district, town, village or other area for such period as may be specified in the order.

[S. 10 amended by s. 74 (4) (b) of Act 2 of 1998 w.e.f. 13 June 1998; s. 27 (5) (c) of Act 33 of 2004 w.e.f. 1 July 2006; repealed and replaced by s. 10 (c) of Act 15 of 2006 w.e.f. 1 October 2006; amended by s. 8 (d) of Act 26 of 2012 w.e.f. 22 December 2012; s. 18 (e) of Act 18 of 2016 w.e.f. 17 June 2016.]

## 11. Validity of licence

(1) A licence shall be valid only in respect of the factory or licensed premises specified in it, and shall, subject to subsection (4) and to section 49, expire—

- (a) in the case of a licence specified in Part III of the Second Schedule, at the date and time specified therein; and
- (b) in any other case, on 31 December.

(2) No person shall keep in his factory any apparatus, goods or articles which are not required for the purposes of the business which is specified, in relation to the licence held by him, in column 3 of the Second Schedule.

(3) No person shall carry on any trade, business, profession or calling or do any act or thing in his factory or licensed premises other than those specified in relation to the licence held by him.

(4) (a) The Director-General may, by written notice, require a manufacturer to close his factory if, in his opinion, a direction given or a requirement imposed under section 25 (1) or (2) has not been complied with, and any licence held in respect of that factory shall be suspended until that direction or requirement has, in the Director-General's opinion, been complied with or until the date of expiry of the licence, whichever is the earlier.

(b) Where a licence is suspended under paragraph (a), no refund of the licence fee paid shall be made in respect of the period during which the factory remained closed.

## 12. Renewal of licence

(1) The licensing authority shall renew a licence specified in Part I or Part II of the Second Schedule—

- (a) on being satisfied that the prescribed conditions have been fulfilled; and
- (b) on payment of the licence fee.

(2) The licensing authority may refuse to renew a licence on any ground that may be prescribed.

(3) Every licence renewed more than 14 days after the date of its expiry shall attract a surcharge of 50 per cent.

## 13. Transfer of licence

(1) Subject to this section, no licence under this Act shall be transferable.

(2) The licensing authority shall, subject to subsection (5), transfer a licence specified in Part I or Part II of the Second Schedule if it is satisfied that the prescribed conditions have been fulfilled.

(3) Where a licence is transferred under subsection (2), the licensing authority shall amend the licence with respect to the licensee's name or, as the case may be, the location of the factory or licensed premises.

(4) Where the holder of a licence specified in Part I or Part II of the Second Schedule dies or becomes bankrupt or insane, his surviving spouse, heir or representative, as the case may be, may, if the licensing authority has, on written application made in that behalf, endorsed his name on the licence, carry on his business for the unexpired portion of the licence, either personally or by an agent approved by the licensing authority.

(5) The licensing authority may refuse to transfer a licence on any ground that may be prescribed.

**14. —**

[S. 14 amended by s. 27 (5) (d) of Act 33 of 2004 w.e.f. 1 July 2006; s. 4 (b) of Act 4 of 2006 w.e.f. 2 October 2004; repealed by s. 8 (e) of Act 26 of 2012 w.e.f. 22 December 2012.]

**15. Obligations of licensee**

(1) No licensee shall sell any liquor, alcoholic products, beer, spirit cooler, fruit wine, fortified fruit wine, wine or fortified wine to, or allow such goods to be consumed at his licensed premises by, any person under the age of 18 years.

(2) Every licensee shall display in a conspicuous place at his factory or licensed premises—

- (a) a signboard bearing his name and surname or, in the case of a body corporate, the corporate name, as they appear on the licence, and the nature of his trade or business; and
- (b) where applicable by virtue of his licence, an appropriate notice in bold characters bearing the following words—

NO. ....

*(specify the products unauthorised for sale)*

WILL BE SOLD TO A PERSON UNDER THE AGE OF 18 YEARS

or

NO. ....

*(specify the products unauthorised for sale)*

WILL BE SOLD TO, OR IS ALLOWED TO BE CONSUMED ON THE PREMISES BY, A PERSON UNDER THE AGE OF 18 YEARS.

(3) Every licensee shall comply with such other obligations as may be prescribed.

(4) Any licensee who fails to comply with this section shall commit an offence and shall, on conviction, be liable to a fine not exceeding 50,000 rupees and to imprisonment to a term not exceeding 2 years.

[S. 15 repealed and replaced by s. 10 (d) of Act 15 of 2006 w.e.f. 7 August 2006.]

#### **PART IV – CONTROL OF PREMISES AND EXCISABLE GOODS**

##### **16. Manufacture of excisable goods**

No person shall manufacture excisable goods other than leaf tobacco—

- (a) in any place other than in a factory; and
- (b) except in accordance with a process which is prescribed or, where no process is prescribed, in accordance with a process approved by the Director-General.

##### **17. Interference with factory, apparatus and excisable goods**

Except with the Director-General's written authorisation—

- (a) no alteration shall be effected to any factory; and
- (b) no apparatus, other than a cask, shall be moved, or in any other manner interfered with, in a factory.

##### **18. Possession of molasses, sugar cane juice and wash**

No person shall have in his possession—

- (a) any molasses or sugar cane juice elsewhere than—
  - (i) at a distillery;
  - (ii) on the premises of a sugar factory; or
  - (iii) in a storage place approved by the Director-General; or
- (b) any wash elsewhere than at a factory where wash may be used in the manufacture of excisable goods.

##### **19. Use of still and transfer of excisable goods and still**

(1) No person shall have in his possession or use a still unless—

- (a) he is registered as a holder of a still with the Director-General; or
- (b) he is licensed as a distiller-bottler.

(2) No person shall transfer—

- (a) molasses, sugar cane juice, wash or residue of wash or a still from one place to another in Mauritius; or
- (b) alcohol from a distillery to any other place in Mauritius,

unless the transfer is supported by such documents as may be prescribed.

[S. 19 repealed and replaced by s. 8 (b) of Act 20 of 2009 w.e.f. 19 December 2009.]

## **20. Sampling of excisable goods**

(1) The Director-General or any person authorised by the Permanent Secretary may, for the purposes of analysis or control, take a reasonable quantity of any excisable goods other than leaf tobacco, free of charge, as a sample from any person found in possession of the goods.

(2) The Director-General may, subject to such conditions as he thinks fit to impose, authorise samples of excisable goods to be removed from a factory free of excise duty for display or for experimental purposes.

(3) The Director-General may, on the recommendation of the National Agricultural Products Regulatory Office and subject to such conditions as he thinks fit to impose, authorise leaf tobacco in packages not exceeding 5 kilogrammes in weight to be removed from a tobacco warehouse for experimental purposes.

## **21. Control of certain excisable goods**

Any excisable goods manufactured by a distiller-bottler shall, for the purpose of control, be dealt with in the same manner as imported goods of the like nature.

## **22. Stocktaking and excise duty unpaid**

(1) The Director-General shall, at such time as may be prescribed, or may, at any other time, cause a stocktaking to be made of any excisable goods in a factory.

(2) Any deficit in the quantity of excisable goods found as a result of a stocktaking carried out under subsection (1) shall, subject to section 25 (3), be dealt with or attract excise duty, as the case may be, in the prescribed manner.

(3) Where the Director-General considers that having regard to—

- (a) the quantity or weight of goods or materials used as input in the manufacture of excisable goods;
- (b) the manner in which excisable goods are measured or weighed;
- (c) the number of excise seals, if any, issued to a manufacturer; or
- (d) any other circumstance,

the excise duty chargeable has not been paid, the Director-General may claim from the manufacturer such amount of excise duty as he may consider to have been unpaid.

(4) A manufacturer on whom a claim is made under subsection (3) shall pay the excise duty claimed within the date specified by the Director-General unless he satisfies the Director-General that the excise duty unpaid was due to circumstances or to occurrences which arose through no fault of the manufacturer, or that all excise duty chargeable has been paid.



(5) (a) Where a dispute arises as to the amount of excise duty claimed under this section, the manufacturer may, within 28 days of the date of the claim, object to the claim in a form approved by the Director-General and send the form duly filled in to the Director-General by registered post.

(b) Where a manufacturer makes an objection under paragraph (a), he shall specify in the form the detailed grounds of the objection.

(c) Where it is proved to the satisfaction of the Director-General that, owing to illness or other reasonable cause, a manufacturer has been prevented from making an objection within the time limit specified in paragraph (a), the Director-General may consider the objection.

(ca) Where the Director-General refuses to consider an objection made after the time limit specified in paragraph (a), he shall, within 28 days of the date of receipt of the letter of objection, give notice of the refusal to the person.

(d) Any objection under this subsection shall be dealt with independently by an objection directorate.

(e) The burden of proving that the claim of the Director-General is incorrect, or what the claim should be, shall lie on the manufacturer.

(6) (a) The objection directorate shall consider an objection under subsection (5) and review the claim, and may—

(i) disallow or allow it in whole or in part; and

(ii) where appropriate, amend the claim to conform with its determination.

(b) The Director-General shall, within 4 months of the date of receipt of the objection under subsection (1), give notice of the determination to the manufacturer.

(c) Where the objection is not determined within 4 months under paragraph (b), it shall be considered to have been allowed by the Director-General.

(7) Where a manufacturer is aggrieved by a determination under subsection (6) or a decision under subsection (5) (ca), he may, within 28 days of the date of the determination or decision, as the case may be, lodge written representations with the Clerk to the Assessment Review Committee in accordance with section 19 of the Mauritius Revenue Authority Act.

[S. 22 amended by s. 7 (c) of Act 23 of 2001 w.e.f. 11 August 2001; s. 27 (5) (b) of Act 33 of 2004 w.e.f. 1 July 2006; s. 8 (f) of Act 26 of 2012 w.e.f. 1 January 2013; s. 17 (g) of Act 9 of 2015 w.e.f. 14 May 2015.]

### **23. Security**

(1) Every manufacturer shall, for the purposes of ensuring the payment of any excise duty payable on excisable goods manufactured in Mauritius, furnish a security in the form of a bond, with one sufficient surety, to the Director-General in such amount as the Director-General may require.

(2) The Director-General may, for the purposes of securing payment of any excise duty due or for ensuring compliance with this Act, order any person to furnish a security in the form of a bond, with one sufficient surety, and in such amount as the Director-General may require.

(3) Where excise duty has not been paid on excisable goods meant for export, the Director-General shall ensure that the goods are exported in such manner as he may direct.

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

[S. 23 amended by s. 8 (g) of Act 26 of 2012 w.e.f. 22 December 2012; s. 17 (h) of Act 9 of 2015 w.e.f. 14 May 2015.]

#### **24. Record**

(1) Every person shall, for the purposes of this Act, keep in the course of his business—

- (a) a full and true written record in the English or French language of every transaction he makes; and
- (b) such record and for such purpose as may be required by the Director-General.

(2) Every record required to be kept by a person under subsection (1) and all documents relating to his business shall be kept for a period of 5 years after the completion of the transaction to which it relates.

[S. 24 amended by s. 13 (b) of Act 14 of 2009 w.e.f. 30 July 2009.]

### **PART V – POWERS OF DIRECTOR-GENERAL**

#### **25. General powers of Director-General**

(1) The Director-General may take such steps as he thinks fit to control and regulate the manufacture, use, storage, removal and sale of excisable goods and may, for that purpose, give written directions, generally or otherwise, to a licensee or to a person who is, under this Act or any other enactment, authorised to deal in excisable goods or to use excisable goods in the manufacture of non-excisable goods, and every licensee or other person shall comply with those directions.

(2) The Director-General may, for the purpose of exercising control over excisable goods—

- (a) place a factory under lock;
- (b) affix seals or marks on a factory or on any excisable goods therein;
- (c) require, where applicable, a licensee—
  - (i) to equip his factory with a flowmeter, an apparatus or equipment to record the flow, or the number of bottles, of excisable goods;
  - (ii) to install a CCTV system in his factory at such places as the Director-General may direct; or
  - (iii) to give to the Director-General online access to the CCTV system;
- (d) require a licensee or an importer to affix or cause to affix excise stamps or banderoles on such excisable goods as may be specified by the Director-General in such form, manner and conditions as may be prescribed.

(3) (a) Where excisable goods, whilst being under Customs control, have been destroyed with the Director-General's written authorisation and under the supervision of an officer, the Director-General may remit the excise duty due on those goods.

(b) Where the Director-General is satisfied that excisable goods have been accidentally destroyed while they were—

- (i) in a factory;
- (ii) being transported under Customs control from one factory to another; or
- (iii) being exported under Customs control,

he may remit the excise duty due on those goods.

[S. 25 amended by s. 11 (a) of Act 14 of 2005 w.e.f. 21 April 2005; s. 10 (e) of Act 15 of 2006 w.e.f. 7 August 2006.]

## **26. Power to require information**

Every person who may be so required by the Director-General shall, within the time fixed by the Director-General, give orally or in writing as may be required, all such information as may be demanded of him by the Director-General for the purpose of enabling the Director-General to collect excise duty.

## **27. Power of inspection**

(1) The Director-General may, for the purpose of ascertaining the excise duty payable on any goods, order a manufacturer to produce for—

- (a) examination, at such time and place as he may specify, any records or documents which he considers necessary; and
- (b) retention for such period as he considers necessary, any records or documents referred to in paragraph (a).

(2) Sections 127A and 127B of the Customs Act shall apply to a manufacturer as they apply to an importer or exporter.

[S. 27 amended by s. 8 (h) of Act 26 of 2012 w.e.f. 22 December 2012.]

## **28. Power to examine goods, apparatus or equipment**

(1) The Director-General may, for the purpose of ascertaining the excise duty payable on any excisable goods, order a manufacturer to produce for examination—

- (a) such goods at such time and place as he may specify;
- (b) any apparatus, equipment, flowmeter or CCTV system in a factory;
- (c) the recordings of the CCTV system in respect of any period not exceeding 3 years immediately preceding the date of the examination.

(2) The conveying of the goods to the place of examination and the measuring, weighing, counting, unpacking and repacking and opening and closing of the packages, shall be performed by and at the expense and risk of the manufacturer.

[S. 28 amended s. 10 (f) of Act 15 of 2006 w.e.f. 7 August 2006.]

**29. Right of access to factory or licensed premises**

Notwithstanding any other enactment, for the purpose of detecting a suspected offence under this Act, the Director-General shall at any time and without warrant have access to a factory or licensed premises or to other premises where business is carried on by a person who is, under this Act or any other enactment, authorised to deal in or use excisable goods, and he may, for the purpose, use such force as may be necessary to obtain access.

**30. Search warrant**

Where the Director-General reasonably suspects that an offence under this Act has been, is being or is likely to be, committed, he may issue to an officer a warrant in the prescribed form for the search of any premises and the seizure of any goods, apparatus and record or documents.

**31. Power to take assistance**

Any officer acting under a warrant issued under section 30 may be assisted by any police officer and such other persons as he thinks necessary.

**32. Power to stop and search any vehicle**

(1) An officer may, upon reasonable suspicion, stop and search any vehicle for the purpose of ascertaining whether it contains any evidence of the commission of an offence under this Act.

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(2) The driver of any vehicle who fails to stop or fails to permit such search whenever required by any such officer shall commit an offence.

### **33. Arrest and search**

(1) An officer may, without warrant, arrest any person who is reasonably suspected of having committed or being about to commit an offence under this Act.

(2) A person arrested pursuant to subsection (1) may be searched without warrant.

(3) Every person arrested shall, as soon as practicable and at any rate within 24 hours of his arrest, be referred to the Police.

### **34. Seizure of goods**

(1) Where an officer reasonably suspects that any excisable goods, apparatus, material, vehicle or article are or are likely to be the subject matter of or have been or are likely to be used in the commission of an offence under this Act, he may seize any of them and, subject to subsection (4) or (5), any goods or article so seized shall be produced to a Court or, in the case of compounding under section 50, to the Director-General.

(2) Where any goods have been seized under this Act, the Director-General shall, within 21 days of the date of seizure, serve on the person from whom the goods have been seized, a notice of seizure, stating the reasons for the seizure.

(3) Where a notice of seizure has been served pursuant to subsection (2), the person may within 3 months of the notice enter an action against the seizure before the competent Court and at the same time notify the Director-General thereof.

(4) Where the person does not enter any action against the seizure and the goods are not the subject matter of any criminal proceedings, the Director-General may cause the goods seized to be sold or otherwise disposed of.

(5) Where the Director-General reasonably suspects that any excisable goods seized under subsection (1) contain a substance which is, or which renders or is likely to render the excisable goods, injurious to health, he may cause the goods to be destroyed.

### **35. Security for goods seized**

Where any goods have been seized under this Act and an action has been entered in Court against the seizure, the Court may order the release of the goods on a security being furnished to the Director-General, for an amount representing 2 times the value of the goods, inclusive of any excise duty payable.

### **36. Forfeiture**

(1) Where a person is convicted of an offence under this Act, the Court shall order the forfeiture of any still, molasses, sugar cane juice, wash or residue of wash produced to the Court.

(2) Subject to subsection (1), the Court may, on the conviction of any person for an offence, order the forfeiture of any excisable goods, apparatus, material, vehicle or other article seized under section 34 and produced to the Court.

### **37. Disposal of seized goods**

(1) All goods seized under this Act shall be delivered into the custody of the Director-General who shall, subject to subsection (2) or to the order of a Court, as the case may be, cause them to be sold by public auction or by public tender, as he may determine.

(2) Except where otherwise ordered by a Court, the Minister may direct that in lieu of being sold, any seized goods shall be destroyed or be reserved for public use.

### **37A. Powers of police officers**

Every police officer may, for the purpose of detecting the commission of an offence, exercise all or any of the powers under sections 20 (1), 29, 32, 33 and 34 and any power necessary to enable the licensing authority to exercise its powers under section 49.

[S. 37A inserted by s. 6 (b) of Act 10 of 2010 w.e.f. 24 December 2010.]

### **38. – 39. —**

[Ss. 38 and 39 repealed by s. 27 (5) (e) of Act 33 of 2004 w.e.f. 2 October 2004.]

## **PART VI – OFFENCES AND PENALTIES**

### **40. Unlawful dealings**

(1) Any person who—

- (a) manufactures excisable goods without a licence;
- (b) manufactures excisable goods in a place other than in a factory;
- (c) manufactures, sells or stores, exposes or offers for sale, excisable goods on which no excise duty or no sufficient excise duty has been paid;
- (d) forges or counterfeits a lock, seal, label, excise stamp or mark, apparatus or equipment, or CCTV system used, issued or approved by the Director-General, or makes use of, or knowingly has in his possession, any such forged or counterfeit lock, seal, label, excise stamp or mark, apparatus or equipment, or CCTV system;
- (e) forges or counterfeits a licence, a permit or a written authorisation issued by the Director-General under this Act or a document required to be kept under section 24 or makes use of or knowingly has in his possession any such forged or counterfeit licence, permit, authorisation or document;
- (f) without lawful authority, imports or has in his possession a lock, seal, label or mark used, issued or approved by the Director-General;

- (g) without lawful authority, has in his possession—
  - (i) a licence, permit or written authorisation issued by the Director-General under this Act; or
  - (ii) a document required to be kept under section 24;
- (h) without lawful authority, breaks, alters, erases or otherwise interferes with a flowmeter, lock, seal, label or mark, apparatus or equipment, or CCTV system used, issued or approved by the Director-General;
- (i) being a licensee, without lawful authority, alters excisable goods by the addition of any substance or by the extraction of any of their constituents;
- (j) has in his possession excisable goods which contain a substance which is, or which renders or is likely to render the excisable goods, injurious to health;
- (k) except with the Director-General's written authorisation, has in his possession spirits of more than 50 per cent of alcohol by volume;
- (l) not being a distiller-bottler, has in his possession alcohol, rum, local rum or compounded spirits, other than matured rum or matured local rum, containing a higher proportion of furfuraldehyde than one tenth of a gramme per hectolitre of absolute alcohol; or
- (m) tampers with or adulterates any excisable goods,

shall commit an offence and shall, on conviction, be liable to a fine not exceeding 100,000 rupees and to imprisonment for a term of not less than 18 months and not more than 3 years.

(2) It shall be no defence for a person charged with an offence under subsection (1) (l) to prove that the presence of furfuraldehyde in compounded spirits is due to the lawful mixing with rum or local rum of any substance containing furfuraldehyde.

[S. 40 amended by s. 10 (g) of Act 15 of 2006 w.e.f. 7 August 2006; s. 7 (e) of Act 26 of 2013 w.e.f. 21 December 2013.]

#### **41. Unlawful possession of excisable goods and apparatus**

- (1) Any person who, without lawful authority—
  - (a) has in his custody, possession or control;
  - (b) keeps, allows or causes to be kept; or
  - (c) acquires possession of, or is in any way concerned in, removing, selling, concealing or dealing with,

any molasses, sugar cane juice, wash, residue of wash, apparatus or excisable goods manufactured, removed, sold, transferred or obtained in contravention 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 of not less than 18 months and not more than 3 years.

(2) In any proceedings for an offence under subsection (1), the burden of proving that the molasses, sugar cane juice, wash, residue of wash, apparatus or excisable goods have not been in the custody, possession or control of the person charged or manufactured, removed, sold, transferred or obtained by him in contravention of this Act, shall lie on him if, having regard to all relevant circumstances, the custody, possession, control, manufacture, sale, transfer or obtaining raises a presumption which requires some explanation.

#### **42. Misuse of excisable goods**

Where excisable goods are delivered or received subject to a condition, or for a specific purpose, or to be used by a particular person, any person who fails to comply with the condition, or uses the goods for another purpose, or sells the goods to a person to whom they were not destined, as the case may be, shall commit an offence.

#### **43. Collusion**

(1) Any officer or police officer who—

- (a) makes any collusive seizure or delivers or makes any agreement to deliver or not to seize any excisable goods or other article liable to seizure under this Act; or
- (b) directly or indirectly accepts any payment or reward, whether pecuniary or otherwise, from any person on account of any act relating to the exercise of his duties under this Act,

shall commit an offence.

(2) Any person who makes any collusive agreement with an officer or police officer to induce him in any way to do or to neglect or not to perform his duties under this Act or to commit or to connive at an offence, shall commit an offence.

#### **44. Obstruction of officers**

(1) Any person who interferes with an arrest, a search or a seizure made under this Act shall commit an offence.

(2) Where access to any premises specified in section 29 is not granted within a reasonable time of a request to that effect by an officer or a police officer, every person found on the premises shall, for the purposes of subsection (1), be deemed to have obstructed the officer or police officer, as the case may be.

#### **45. Other offences**

(1) Any person who, not being an officer or a police officer acting in the exercise of his duties under this Act, opens or gains access without lawful authority to a factory which is under lock or under seal shall commit an offence.



(2) Any person who—

- (a) makes or subscribes or produces or causes to be made, subscribed or produced any declaration, certificate or other instrument required for the purposes of this Act which is incorrect or false in any material particular;
- (b) refuses or fails to produce to an officer or to a police officer a permit or a written authorisation issued by the Director-General under this Act or a document required to be kept under section 24;
- (c) fails to pay excise duty or any part thereof;
- (d) unlawfully obtains a refund of excise duty;
- (e) misleads an officer or a police officer in any way likely to affect him in the exercise of his duties under this Act;
- (f) fails to comply with a direction or requirement issued or made by the Director-General;
- (g) removes or damages a notice affixed by the licensing authority under section 49 (2) (b) or (c) or who causes the notice to be removed or damaged; or
- (h) otherwise contravenes or fails to comply with any other provision of this Act,

shall commit an offence.

[S. 45 amended by s. 6 (c) of Act 10 of 2010 w.e.f. 24 December 2010.]

#### **46. Burden of proof**

In any action or proceedings arising out of the seizure of any goods under this Act, the burden of proving that the seizure was illegal shall lie on the person making the allegation.

#### **47. Evidence**

In any proceedings for an offence—

- (a) the reading on any alcoholometer used by any person shall not be accepted in evidence unless it agrees with that of the standard alcoholometer kept at the Director-General's Office;
- (b) any excisable goods found in a factory shall, unless the contrary is proved, be presumed to have been manufactured therein;
- (c) the presence of a still together with any wash or residue of wash on any premises shall, unless the contrary is proved, be evidence of the unlawful distillation of excisable goods; and
- (d) a certificate issued by the Director-General shall, unless the contrary is proved, be evidence of all the facts stated therein without proof of his handwriting.

#### **48. Penalties**

(1) Any person who commits an offence in respect of which no specific penalty is provided shall, on conviction, be liable to a fine not exceeding 50,000 rupees and to imprisonment for a term not exceeding 2 years.

(2) Any person who commits an offence under this Act shall, on conviction, be liable to pay, in addition to the penalty imposed for such offence—

- (a) any excise duty, customs duty and value added tax due on the goods which are the subject-matter of the offence; and
- (b) the licence fee payable, if any.

[S. 48 amended by s. 74 (4) (c) of Act 2 of 1998 w.e.f. 13 June 1998.]

#### **49. Disciplinary action against licensee**

(1) Without prejudice to the other provisions of this Act, the licensing authority may, at any time, refuse to renew, or may suspend for such period as he may determine, or revoke or cancel from such date as he may determine, any licence where—

- (a) any information furnished by the applicant for the issue or renewal of the licence was, at the time when the information was furnished, false in a material respect or was subject to a material omission;
- (b) any substantial shareholder within the meaning of the Companies Act or director or manager of the licensee is convicted of an offence under this Act or of any offence involving fraud or dishonesty, or is in breach of regulations made under this Act;
- (c) the licensee knowingly or recklessly supplies to the licensing authority material information that is false or misleading;
- (d) the licensee, an employee of the licensee or any other person acting on behalf of the licensee has failed to comply with any condition of the licence and has not complied with such condition within such period as the licensing authority may allow after delivery of a written notice to the licensee requiring such failure to be remedied within a specified period;
- (e) the licensing authority has reasonable grounds to suspect that the licensee has transferred, assigned or sublet the licence or is only nominally the true licensee;
- (f) without the prior written consent of the licensing authority, the licensee sells, alienates or ceases to operate at any of the premises to which his licence relates;
- (g) the licensee fails to pay his licence fees under this Act;
- (h) the licensee fails to pay, or furnish security for the payment of, any duty or tax or to fulfil his obligations under any Revenue Law;

- (i) the licensee, an employee of the licensee or any other person acting on behalf of the licensee has failed to comply with this Act;
- (j) the licensee, or in the case of a company, any director, manager or officer of that company, is no longer a fit and proper person;
- (k) the premises to which the licence relates cease, in the opinion of the Commissioner, to be suitable for the purposes for which they were licensed;
- (l) the licensee is or becomes disqualified from holding a licence;
- (m) the licensee contravenes any provision of this Act or is in breach of any condition of his licence;
- (n) the licensee fails to comply with any notice given by the Director-General under any Revenue Law;
- (o) the business of the licensee has been conducted in such a way as to be a danger to public health, public order or public safety;
- (p) the licensee has acted in a dishonourable, improper, fraudulent, dishonest or immoral manner, or has engaged in any violent conduct on the premises to which the licence relates; or
- (q) the licensee is convicted of permitting drunkenness or violent, riotous, disorderly or immoral conduct on premises to which the licence relates.

(2) (a) While a licence is suspended, the holder shall not, to the extent of the suspension and during the period of the suspension, be authorised to permit, undertake, participate or engage in the business specified in the licence.

(b) The licensing authority shall, on suspension of a licence, affix a notice of the suspension specifying the duration of the suspension in a conspicuous place of the licensed premises.

(c) Where a licence is revoked or cancelled, the licensing authority shall affix a notice of the revocation or cancellation in a conspicuous place of the licensed premises during a period of 14 days as from the date of the revocation or cancellation.

(3) The licensing authority shall, subject to subsection (4), before the suspension, revocation or cancellation of a licence, by written notice, inform the licensee of the reasons for the proposed suspension, revocation or cancellation and request the licensee to submit to the licensing authority, within 14 days of the notification, written reasons why the licence should not be suspended, revoked or cancelled.

(4) Where the licensing authority is of opinion that a licence is to be suspended, revoked or cancelled with immediate effect, written notice of the suspension, revocation or cancellation and the reasons therefor shall be given to the licensee forthwith, and the licensee shall be entitled to submit to the licensing authority, within 14 days of the notification, written reasons why the licence should be reinstated.

(5) The licensing authority may, at any time, reinstate any licence suspended under subsection (1), but shall not do so unless the reason for the suspension has ceased to exist.

(6) Where the licensing authority suspends, revokes or cancels a licence, no refund of the licence fee shall be made or compensation paid in respect of the period of the suspension or the unexpired period of the licence.

(7) The holder of a licence which has been revoked or cancelled shall, on receipt of a notification to that effect by the licensing authority, within 7 days, surrender the licence to the licensing authority.

(8) Any person who fails to comply with subsection (7) shall commit an offence.

[S. 49 repealed and replaced by s. 6 (d) of Act 10 of 2010 w.e.f. 24 December 2010.]

## 50. Compounding of offences

Section 162 of the Customs Act shall apply to excise duty and MID levy.

[S. 50 amended by s. 2 (b) of Act 10 of 1998 w.e.f. 1 July 1999; s. 27 (5) (f) of Act 33 of 2004 w.e.f. 1 July 2006; repealed and replaced by s. 8 (i) of Act 26 of 2012 w.e.f. 1 January 2013.]

## PART VII – MISCELLANEOUS

### 51. Cessation of business

(1) Where the holder of a licence specified in Part I or Part II of the Second Schedule intends to cease carrying on business, he shall give written notice to the licensing authority and public notice of his intention in the *Gazette* and in 2 daily newspapers.

(2) Where a manufacturer ceases to hold a licence, he shall—

- (a) not later than 10 days after the date on which he ceases to hold the licence, submit all entries and pay to the Director-General the excise duty due on all excisable goods remaining in his factory; or
- (b) with the approval of the Director-General, transfer the excisable goods to another factory.

(3) For the purposes of subsection (2) (a), the excise duty shall be due on excisable goods at such stage of their manufacture as may be prescribed.

(4) Where a manufacturer ceases to hold a licence, no excisable goods labelled by him shall, except with the Director-General's written authorisation, be sold, stored, exposed or offered for sale after a period of 6 months from the date on which he ceases to hold the licence.

### 52. Refund of excise duty

(1) Any person may make an application to the Director-General in a form approved by him within 3 years of the date on which the excise duty was paid for a refund of any excise duty paid in excess.

(2) Subject to subsection (3), where the Director-General is satisfied that the applicant is entitled to a refund, he shall order the refund of excise duty to be made.

(3) No refund of excise duty which is less than 100 rupees shall be made.

(4) Where a claim for refund of excise duty is made and the Director-General is not satisfied that the claimant is entitled to a refund, he shall give written notice to the claimant of his decision.

(5) (a) Where a claimant is dissatisfied with the decision of the Director-General under subsection (4), he may, within 28 days of the date of the decision, object to the decision in a form approved by the Director-General and send the form duly filled in to the Director-General by registered post.

(b) Where a claimant makes an objection under paragraph (a), he shall specify in the form the detailed grounds of the objection.

(c) Where it is proved to the satisfaction of the Director-General that, owing to illness or other reasonable cause, a claimant has been prevented from making an objection within the time limit specified in paragraph (a), the Director-General may consider the objection.

(ca) Where the Director-General refuses to consider an objection made after the time limit specified in paragraph (a), he shall, within 28 days of the date of receipt of the letter of objection, give notice of the refusal to the person.

(d) Any objection under this subsection shall be dealt with independently by an objection directorate.

(e) The burden of proving that the decision of the Director-General is incorrect, or what the decision should be, shall lie on the claimant.

(6) (a) The objection directorate shall consider an objection under subsection (5) and review the decision, and may—

(i) disallow or allow it in whole or in part; and

(ii) where appropriate, amend the decision to conform with its determination.

(b) The Director-General shall, within 4 months of the date of receipt of the objection under subsection (1), give notice of the determination to the claimant.

(c) Where the objection is not determined within 4 months under paragraph (b), it shall be considered to have been allowed by the Director-General.

(7) Where a claimant is aggrieved by a determination under subsection (6) or a decision under subsection (5) (ca), he may, within 28 days of the date of the determination or decision, as the case may be, lodge written representations with the Clerk to the Assessment Review Committee in accordance with section 19 of the Mauritius Revenue Authority Act.

[S. 52 amended by s. 7 (d) of Act 23 of 2001 w.e.f. 11 August 2001; s. 27 (5) (b) of Act 33 of 2004 w.e.f. 1 July 2006; s. 8 (j) of Act 26 of 2012 w.e.f. 1 January 2013; s. 17 (i) of Act 9 of 2015 w.e.f. 14 May 2015.]

**52A. Claim on export of waste PET bottles or PET flakes or recycling of waste PET bottles**

(1) Subject to this section, any person who exports waste PET bottles or PET flakes or waste PET bottles recycled into reusable goods may make a claim to the Director-General for an amount to be paid to him in accordance with the formula referred to in the Fourth Schedule.

(2) Every claim under subsection (1) shall—

(a) be made—

- (i) not later than 15 days from the end of every quarter;
- (ii) in such form and manner as the Director-General may determine;

(b) be accompanied by—

- (i) the relevant bill of lading; or
- (ii) such other particulars or information as may be specified in the form of the claim.

(3) At any time during a calendar year, no claim shall be entertained unless the weight of waste PET bottles or PET flakes exported or waste PET bottles recycled into reusable goods exceeds one thousand kilogrammes.

(4) Where, at any time during a calendar year, the weight of waste PET bottles or PET flakes exported or waste PET bottles recycled into reusable goods exceeds one thousand kilogrammes, the person shall be eligible to make a claim under subsection (1) in respect of the relevant quarter.

(5) On receipt of a claim under subsection (1), the Director-General shall, not later than 15 days from the date of receipt of the claim, on being satisfied that the claim meets the requirements of this section, effect payment of the amount due.

(6) In this section—

“PET bottle” means a bottle made of polyethylene terephthalate;

“PET flakes” means small fragments of a PET bottle which are broken off from the whole by cutting and crushing operations.

[S. 52A inserted by s. 7 (f) of Act 26 of 2013 w.e.f. 1 January 2014; amended by s. 17 (j) of Act 9 of 2015 w.e.f. 1 July 2015.]

**53. Erroneous refund, remission, exemption or reduction**

(1) Where any person has benefited through error from a remission, exemption, refund or reduction of excise duty, he shall be liable to pay the amount of excise duty which has been erroneously remitted, exempted, refunded or reduced on a demand being made by the Director-General within 3 years from the date of the excise duty having been erroneously remitted, exempted, refunded or reduced.

(2) The Director-General may, by written notice, order the person under subsection (1) to pay, within 30 days of the notice, the excise duty which has been erroneously remitted, exempted, refunded or reduced.

**54. —**

[S. 54 repealed by s. 10 (h) of Act 15 of 2006 w.e.f. 10 January 2007.]

**55. Jurisdiction of Magistrates**

(1) Notwithstanding—

- (a) section 114 (2) of the Courts Act; and
- (b) section 72 (5) of the District and Intermediate Courts (Criminal Jurisdiction) Act,

a Magistrate shall have jurisdiction to try an offence under this Act or, any regulations made under this Act and may impose any penalty provided by this Act.

(2) Prosecution of an offence under any of the sections of this Act specified in the Fourth Schedule to the Mauritius Revenue Authority Act shall take place, at the discretion of the Director of Public Prosecutions, before a Judge sitting without a jury, the Intermediate Court or a District Court.

[S. 55 amended by s. 27 (5) (g) of Act 33 of 2004 w.e.f. 1 July 2006; s. 10 (i) of Act 15 of 2006 w.e.f. 1 July 2006.]

**56. Application of Act**

(1) Subject to subsection (2), this Act shall apply to the Island of Mauritius.

(2) The Minister may, by regulations, extend any provision of this Act with such modifications, qualifications, adaptations and exceptions as he may determine, to any island, other than the Island of Mauritius, comprised in the State of Mauritius.

(3) This Act shall be in addition to, and not in derogation from—

- (a) —
- (b) the Local Government Act in so far as it relates to licences.

**57. Regulations**

(1) The Minister may—

- (a) make such regulations as he thinks fit for the purposes of this Act; and
- (b) by regulations, amend the Schedules.

(2) Any regulations made under this section may provide for the levying of fees and charges.

(3) Regulations made under subsection (1) may provide that any person who contravenes them shall commit an offence and shall, on conviction, be liable to a fine not exceeding 50,000 rupees and to imprisonment for a term not exceeding 2 years and that excisable goods which are the subject matter of the contravention shall be liable to forfeiture.

[S. 57 amended by s. 10 (j) of Act 15 of 2006 w.e.f. 7 August 2006.]

**57A. – 59. —**

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**FIRST SCHEDULE**

[Sections 2, 3 and 3A]

EDITORIAL NOTE: The First Schedule has not been reproduced as it is subject to frequent changes and is likely to be substantially out of date by the time of publication of this volume or any Supplement to it.

[First Sch. amended by s. 4 of Act 9 of 1997 w.e.f. 10 June 1997; s. 2 (c) of Act 10 of 1998 w.e.f. 9 June 1998; s. 6 (b) of Act 18 of 1999 w.e.f. 14 June 1999; s. 7 (e) of Act 23 of 2001 w.e.f. 12 June 2001; s. 7 of Act 20 of 2002 w.e.f. 15 June 2002; s. 7 (b) of Act 18 of 2003 w.e.f. 10 June 2003; s. 8 of Act 28 of 2004 w.e.f. 12 June 2004; s. 11 (b) of Act 14 of 2005 w.e.f. 5 April 2005; s. 10 (m) of Act 15 of 2006 w.e.f. 7 August 2006; s. 9 (d) of Act 18 of 2008 w.e.f. 7 June 2008; s. 13 (c) of Act 14 of 2009 w.e.f. 23 May 2009; s. 6 (f) (i) of Act 10 of 2010 w.e.f. 20 November 2010; s. 6 (f) (ii) of Act 10 of 2010 w.e.f. 4 January 2011; GN 57 of 1997 w.e.f. 7 June 1997; GN 138 of 1997 w.e.f. 5 September 1996; GN 203 of 1997 w.e.f. 17 June 1994; GN 146 of 1998 w.e.f. 7 September 1998; GN 23 of 1999 w.e.f. 1 February 1999; GN 138 of 2000 w.e.f. 30 September 2000; GN 58 of 2001 w.e.f. 12 June 2001; GN 91 of 2001 w.e.f. 12 June 2001; GN 100 of 2003 w.e.f. 19 July 2003; GN 104 of 2003 w.e.f. 23 July 2003; GN 47 of 2005 w.e.f. 5 April 2005; GN 114 of 2005 w.e.f. 11 July 2005; GN 160 of 2005 w.e.f. 31 August 2005; GN 28 of 2006 w.e.f. 11 March 2006; GN 60 of 2006 w.e.f. 10 June 2006; GN 81 of 2006 w.e.f. 1 July 2006; GN 125 of 2007 w.e.f. 6 September 2007; GN 228 of 2007 w.e.f. 31 December 2007; GN 27 of 2008 w.e.f. 9 February 2008; GN 107 of 2008 w.e.f. 1 July 2008; GN 271 of 2008 w.e.f. 20 December 2008; GN 10 of 2009 w.e.f. 1 January 2009; GN 74 of 2009 w.e.f. 1 July 2009; GN 122 of 2009 w.e.f. 1 July 2009; GN 150 of 2009 w.e.f. 19 November 2009; GN 182 of 2010 w.e.f. 8 March and 15 September 2010; GN 222 of 2010 w.e.f. 20 November 2010; GN 231 of 2010 w.e.f. 28 December 2010; GN 121 of 2011 w.e.f. 23 March 2011; s. 6 of Act 19 of 2011 w.e.f. 13 July 2011; GN 188 of 2011 w.e.f. 5 November 2011; s. 6 (d) of Act 37 of 2011 w.e.f. 5 November 2011; 15 December 2011; GN 120 of 2012 w.e.f. 14 September 2011; 4 November 2011; 16 December 2011; s. 8 (k) of Act 26 of 2012 w.e.f. 10 November 2012; 22 December 2012; 4 February 2013; 1 September 2013; GN 2 of 2013 w.e.f. 1 January 2013; GN 194 of 2013 w.e.f. 1 January 2013; s. 7 (g) of Act 26 of 2013 w.e.f. 9 November 2013 and 1 January 2014; GN 1 of 2014 w.e.f. 16 December 2011; 1 August 2013; 1 September 2013; 25 October 2013; 4 November 2013; GN 65 of 2014 w.e.f. 19 April 2014; GN 155 of 2014 w.e.f. 9 May 2014, 9 August 2014; GN 173 of 2014 w.e.f. 15 September 2014; GN 184 of 2014 w.e.f. 20 September 2014; GN 230 of 2014 w.e.f. 31 December 2014; s. 18 (f) of Act 18 of 2016 w.e.f. 30 July 2016; 7 September 2016; 1 October 2016 and 1 February 2017; 28 May 2015; 16 September 2015; GN 218 of 2016 w.e.f. 1 October 2016; 1 September 2016.]

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**SECOND SCHEDULE**

[Sections 2, 9, 10, 11, 12, 13, 14 and 51]

**PART I**

<b>Column 1</b> <b>Licence</b>	<b>Column 2</b> <b>Licence fee</b> <b>Yearly</b> <b>(Rs)</b>	<b>Column 3</b> <b>Business authorised</b>
Bottle of liquor	3,000	To bottle liquor imported or purchased in bulk
Bottle of water	500	To bottle and sell water
Brewer	20,000	To manufacture and sell beer, shandy, cider, perry and other alcoholic beverages
Dealer in liquor and alcoholic products (Wholesale)	6,000	To sell by wholesale to a retailer of liquor and alcoholic products
Distiller-bottler	120,000	(1) To distill at his factory alcohol and liquor (2) To manufacture from the products of his distillation for sale, alcoholic products, matured rum, matured liquor, matured alcohol, alcoholic beverages, spirit vinegar, denatured alcohol, combustible fuel or any other product manufactured from excisable goods as the Director-General may approve (3) To manufacture liquor or bottle liquor imported or purchased in bulk (4) To sell at his factory— (a) to a distiller-bottler, alcohol and liquor, whether matured or not, in containers of not less than 200 litres; (b) to a manufacturer of alcoholic products, alcohol, whether matured or not, in containers of not less than 200 litres; and

*continued*

SECOND SCHEDULE—*continued*

Column 1 Licence	Column 2 Licence fee Yearly (Rs)	Column 3 Business authorised
		(c) alcohol for use in the manufacture of other products
Importer or manufacturer of sugar sweetened non-alcoholic beverages	1,500	To import, manufacture and sell sugar sweetened non-alcoholic beverages
Manufacturer of alcoholic products and liquor	120,000	(1) To manufacture and sell alcoholic products (2) To manufacture and sell liquor (3) To bottle and sell liquor imported or purchased in bulk
Manufacturer of carrier bags	500	To manufacture and sell carrier bags with or without handle and with or without gussets, including vest type carrier bags
Manufacturer of cigarettes and other tobacco products	10,000	To manufacture and sell cigarettes and other tobacco products
Manufacturer of essential oils and essences	500	To manufacture and sell essential oils and essences
Manufacturer of island recipe rum	12,000	To manufacture and sell island recipe rum
Manufacturer of island wine, made wine, admixed wine, fruit wine, fortified island wine, fortified fruit wine and vinegar	12,000	To manufacture and sell island wine, made wine, admixed wine, fruit wine, fortified island wine, fortified fruit wine and vinegar
Manufacturer of medicinal tinctures and drugs	500	To manufacture and sell medicinal tinctures and drugs to pharmacists only
Manufacturer of motor cycles	5,000	To manufacture and sell motor cycles
Manufacturer of motor vehicles	10,000	To manufacture and sell motor vehicles
Manufacturer of perfumed spirits and cosmetics	1,500	To manufacture and sell perfumed spirits and cosmetics
Manufacturer of spirit cooler	20,000	To manufacture and sell spirit cooler
Manufacturer of wine, fortified wine and vinegar	12,000	To manufacture and sell wine, fortified wine and vinegar

*continued*

**SECOND SCHEDULE—continued**

**PART II**

<b>Column 1</b> <b>Licence</b>	<b>Column 2</b> <b>Licence fee</b> <b>Yearly</b> <b>Rs</b>	<b>Column 3</b> <b>Business authorised</b>
Shipchandler— Liquor and alcoholic products	2,000	To sell liquor, rum, local rum and compounded spirits for consumption on ships only
Retailer of beer and alcoholic beverages	1,000	To sell by retail, beer, shandy, cider, perry, spirit cooler and other alcoholic beverages for consumption on and off the premises
Retailer of liquor and alcoholic products — Hotel and Guest House	2,000	To sell by retail liquor and alcoholic products to residents for consumption on and off the premises
Retailer of liquor and alcoholic products — off	4,000	To sell by retail, liquor and alcoholic products for consumption off the premises
Retailer of liquor and alcoholic products — on and off	5,000	To sell by retail, liquor and alcoholic products for consumption on and off the premises
Retailer of liquor — Night Club	4,000	To sell liquor for consumption on the premises
Retailer of liquor — Private Club	2,000	To sell by retail liquor and alcoholic products to the club's members for consumption on the premises
Retailer of liquor and alcoholic products — Restaurant	4,000	To sell by retail liquor and alcoholic products for consumption on the premises
Retailer of liquor and alcoholic products — Casino or Gaming House	6,000	To sell by retail liquor and alcoholic products for consumption on the premises
Retailer of beer, alcoholic beverages, alcoholic products and liquor — Pub	4,000	To sell by retail beer, alcoholic beverages, alcoholic products and liquor for consumption on the premises
Retailer of beer, alcoholic beverages, alcoholic products and liquor — Table d' Hote	2,000	To sell by retail beer, alcoholic beverages, alcoholic products and liquor for consumption on the premises

*continued*

## SECOND SCHEDULE—continued

## PART III

Column 1 Licence	Column 2 Licence fee Yearly (Rs)	Column 3 Business authorised
Retailer of liquor and alcoholic products (Occasional)	1,000	To sell liquor, rum and other alcoholic products by the glass or small quantity during the period specified in the licence for consumption on the premises
Retailer of liquor and alcoholic products (Restaurant) (Extension)	1,000	To sell by retail liquor and alcoholic products outside the prescribed hours for consumption on the premises

[Second Sch. repealed and replaced by s. 7 (c) of Act 18 of 2003 w.e.f. 1 January 2004; amended by GN 60 of 2006 w.e.f. 10 June 2006; GN 81 of 2006 w.e.f. 1 July 2006; s. 166 (2) of Act 9 of 2007 w.e.f. 6 December 2007; repealed and replaced by s. 6 (g) of Act 10 of 2010 w.e.f. 1 January 2011; repealed and replaced by s. 8 (k) of Act 26 of 2012 amended by s. 8 (l) of Act 26 of 2012 w.e.f. 22 December 2012; GN 49 of 2014 w.e.f. 22 March 2014; GN 218 of 2016 w.e.f. 29 October 2016.]

## THIRD SCHEDULE

[Section 57A (1)]

## Licence held on 31 December 2010

## Licence on renewal on or after 1 January 2011

Retailer of beer, shandy, cider, perry, spirit cooler and other alcoholic beverages	Retailer of beer and alcoholic beverages
Retailer of liquor and alcoholic products (Co-operative Store)	Retailer of liquor and alcoholic products — on and off
Retailer of liquor and alcoholic products (off)	Retailer of liquor and alcoholic products — off
Retailer of liquor and alcoholic products (on and off)	Retailer of liquor and alcoholic products — on and off
Retailer of liquor	Retailer of liquor and alcoholic products — on and off
Retailer of liquor — (Night club)	Retailer of liquor — Night club
Retailer of liquor and alcoholic products (Airport or Port refreshment room)	Retailer of liquor and alcoholic products — Restaurant
Retailer of liquor and alcoholic products (Boarding house)	Retailer of liquor and alcoholic products — Hotel/guest house
Retailer of liquor and alcoholic products (Casino or gaming house)	Retailer of liquor and alcoholic products — Casino or gaming house

*continued*

**THIRD SCHEDULE**—*continued*

**Licence held on 31 December 2010**      **Licence on renewal on or after 1 January 2011**

Retailer of liquor and alcoholic products (Hotel)	Retailer of liquor and alcoholic products — Hotel/guest house
Retailer of liquor and alcoholic products (Private club)	Retailer of liquor — Private club
Retailer of liquor and alcoholic products (Restaurant)	Retailer of liquor and alcoholic products — Restaurant

[Third Sch. inserted by s. 6 (h) of Act 10 of 2010 w.e.f. 1 January 2011.]

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**FOURTH SCHEDULE**

[Section 52A (1)]

**FORMULA**

$$A = (R \times Q) - P$$

Where—

- A is the amount of refund to be paid in a particular quarter of a calendar year;  
R is the rate of refund of Rs 5 per kg;  
Q is the sum of the quantity of waste PET bottles, or PET flakes, exported or waste PET bottles recycled into reusable goods for the quarter in respect of which the amount to be refunded is claimed and the quantity of all export made or quantity recycled for the previous quarters in that calendar year;  
P is the amount already refunded by the Director-General in that calendar year.

[Fourth Sch. inserted by s. 7 (h) of Act 26 of 2013 w.e.f. 1 January 2014; repealed and replaced by s. 17 (k) of Act 9 of 2015 w.e.f. 1 July 2015.]

