

*Government Notice No. 64 of 2020***THE EXCISE ACT****Regulations made by the Minister under section 57 of the Excise Act**

1. These regulations may be cited as the Excise (Amendment of Schedule) Regulations 2020.
2. In these regulations –
“Act” means the Excise Act.
3. The First Schedule to the Act is amended, in Part IA –
 - (a) by suspending items 10 and 71 as from 16 March to 31 July 2020; and
 - (b) by inserting, in the appropriate numerical order, the following new items and their corresponding entries –

10A.	Any passenger	<p>(1) (a) tobacco (including cigars and cigarettes) not exceeding 250 grammes;</p> <p>(b) spirits not exceeding one litre; and</p> <p>(c) wine, ale or beer not exceeding 3 litres; or</p> <p>(2) (a) tobacco (including cigars and cigarettes) not exceeding 250 grammes; and</p> <p>(b) (i) spirits not exceeding 3 litres; or</p> <p>(ii) wine, ale or beer not exceeding 6 litres;</p> <p>when imported as his accompanying bona fide baggage by a passenger of 18 years of age or over for his personal use and consumption and if declared upon entry.</p> <p>Provided also that excise duty shall be paid on any quantity purchased in a duty free shop in Mauritius or imported in excess of those amounts, respectively.</p>	0 per cent
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71A.	Any passenger entering the Island of Rodrigues from the Island of Mauritius or leaving the Island of Rodrigues for the Island of Mauritius	<p>The following goods when purchased by a passenger of 18 years of age or over, for his personal use and consumption, at a duty free shop situated in an airport or a port in the Island of Rodrigues on his arrival or departure and if declared upon entry –</p> <p>(a) (i) tobacco (including cigars and cigarettes) not exceeding 250 grammes;</p> <p>(ii) spirits not exceeding one litre; and</p> <p>(iii) wine, ale or beer not exceeding 3 litres; or</p> <p>(b) (i) tobacco (including cigars and cigarettes) not exceeding 250 grammes; and</p> <p>(ii) (A) spirits not exceeding 3 litres; or</p> <p>(B) wine, ale or beer not exceeding 6 litres,</p> <p>provided that –</p> <p>(I) value added tax shall be payable on the goods referred to in paragraphs (A) and (B); and</p> <p>(II) excise duty and value added tax shall be paid on any quantity purchased in excess of those amounts, respectively.</p>	0 per cent
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4. Regulation 3(b) shall come into operation 16 March 2020.

Made by the Minister on 13 March 2020.