

COMMUNIQUE

Excise Stamps on Alcoholic Products

Following amendments brought to the Excise Regulations 1994 by the Excise (Amendment No 2) Regulations 2013, it is brought to the attention of manufacturers / importers, wholesalers / retailers and the general public that:

- (i) As from 1st October 2013, all alcoholic products such as Cognac, Brandy, Whisky, Rum & other spirits, Gin, Vodka, Liqueurs, Tequilla, and other spirits of an alcoholic strength of not less than 20% volume and in containers holding 200 ml and above, manufactured in or imported into Mauritius and meant for sale on the local market shall be affixed with Mauritius Revenue Authority's excise stamps.
- (ii) Excise stamps shall be affixed vertically touching both the bottleneck and the sealed cap in such a manner that the serial number of the excise stamp is visible and the bottle or container cannot be opened without tearing the excise stamp.
- (iii) The time limit to sell or otherwise transfer any existing stock of alcoholic products mentioned above, manufactured in or imported into Mauritius prior to 1st October 2013 not affixed with excise stamps, is **31st March 2014**.
- (iv) As from 1st April 2014, alcoholic products mentioned at paragraph (i), offered for sale on the local market and not bearing an excise stamp shall, unless the contrary is proved, be presumed to have been manufactured in or imported into Mauritius, without payment of excise duty and taxes and shall be liable to seizure and forfeiture.
- (v) Failure to comply with the above regulations constitutes an offence for which severe penalties are provided.

For any further information, please contact the Excise Section of the Customs Department on **202 0500** or call in person at:

Excise Section, 3rd Floor, Custom House, Mer Rouge, Port Louis.