



MAURITIUS REVENUE AUTHORITY

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COMMUNIQUE

Excise duty on plastic carrier bags

Following amendments in the second schedule of the Excise Act 1994 as per budget 2006-2007, it is brought to the attention of all manufacturers, retailers, commercial outlets selling or providing plastic carrier bags to customers or any person selling plastic carrier bags that:

1. As from 1st July 2006, all plastic carrier bags manufactured or imported into Mauritius are liable to excise duty of Rs 1.00 per unit.
2. Any person selling/offering, in the course of his business, plastic carrier bags is required to be in possession of a sale receipt clearly showing the name of the supplier, the quantity purchased, price of the product and excise duty paid.
3. Where any person fails to produce a sale receipt, it will be presumed that excise duties have not been paid thereon and the plastic carrier bags shall be liable to seizure and forfeiture.
4. Failure to comply with the above requirements by manufacturers of plastic carrier bags constitutes an offence for which severe penalties are provided.

For any further information, please contact the Excise Section of the Customs Department on **Tel: 240 6919** or call at the **Excise Section, 2nd Floor, Dragon House, Abbatoir Street, Port Louis.**

10 July 2009

Mauritius Revenue Authority