



MAURITIUS REVENUE AUTHORITY
Ehram Court, Cnr Mgr Gonin and Sir Virgil Naz Streets, Port-Louis
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COMMUNIQUE

EXCISE STAMPS ON CIGARETTE PACKETS

Following amendments brought to the Excise Regulations 1994 by the Excise (Amendment) Regulations 2008 and Regulations made by the Minister under Sections 25(2)(d) and 57 of the Excise Act, it is brought to the attention of manufacturers/importers, wholesalers/retailers and the general public that:

- (i) The time limit to sell or otherwise transfer any existing stock of packets of cigarettes not affixed with excise stamps manufactured in or imported into Mauritius prior to 1st December 2008 will expire on **30 April 2009**.
- (ii) After **30 April 2009**, any packet of cigarettes available 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.
- (iii) 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 Tel: 240 6919 or call to the:

Excise Section
2nd Floor, Dragon House,
Abbattoir Street,
Port Louis.

27 April 2009

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