

COMMUNIQUE

EXCISE TAX ON SUGAR CONTENT OF SUGAR SWEETENED NON-ALCOHOLIC BEVERAGES

1. As mentioned at paragraph 403 of the Budget Speech 2016 and paragraph A.4.(c) of Part A of the Annex to the Budget Speech 2016, the excise tax on the sugar content of soft drinks is being extended to cover other sugar sweetened non-alcoholic beverages, as from 1 October 2016.
2. Accordingly, the Excise Act has been amended to include a new definition for “sugar sweetened non-alcoholic beverages”, which
 - a. means any non- alcoholic beverages containing sugar; and
 - b. includes juices, milk-based beverages and soft drinks.
3. The rate of the excise tax is three cents per gram on sugar content of sugar sweetened non-alcoholic beverages, whether imported or locally manufactured.
4. All local manufacturers and importers of sugar sweetened non-alcoholic beverages are required to:
 - a. be registered at the Registration Unit of MRA Customs, New Customs House, Mer Rouge at latest by **30th September 2016**. Importers and manufacturers may download the registration form MRA/CUS/TFCC/REG/EO from the MRA Website at <http://www.mra.mu>; and
 - b. make application for licence of “Importer or manufacturer of sugar sweetened non-alcoholic beverages” under Part I of the Second Schedule to the Excise Act.

Paragraph 4 is not applicable for holders of licence of “Manufacturer of soft drinks”.

5. Licensed manufacturers and registered importers of “sugar sweetened non-alcoholic beverages” under the Excise Act need to submit Bill of Entry with specified documents (if any) and certificate for the content of sugar in gram for each sugar sweetened non-alcoholic beverage.

For any clarification, please contact the Registration Unit or Excise Section on 2020500 (Ext. 2216/1032)