



**Taxpayer Education & Communication Department**

**FAQ'S**

**on**

**Excise Stamp on Cigarette Packs**

**January 2019**

### **1. Which Regulation governs Excise Stamps on Cigarettes?**

**Source:** Regulation 99A of the Excise Regulations 1994 as amended by Excise (Amendment) Regulations 2008

### **2. When is Excise Stamp on Cigarettes applicable?**

As from 01 December 2008, all packets of cigarettes imported into Mauritius shall be affixed with excise stamps, upon entry of cigarettes packs in Mauritius.

### **3. How do we recognize an Excise Stamp on cigarettes?**

The Excise Stamps shall bear the words:

- (a) Mauritius Revenue Authority
- (b) MRA Logo
- (c) Serial number
- (d) A user defined image - "DODO"

The Excise Stamp will be affixed underneath a transparent final wrapper of the packet.

### **4. In which circumstances excise stamp will not be affixed on a packet of cigarettes?**

No excise stamps shall be affixed on cigarettes which are:

- (a) Intended for export;
- (b) Used as a ship's store;
- (c) Entered into a Freeport zone under the Freeport Act 2004;
- (d) Intended for sale in a duty free shop under the Customs Act;
- (e) Imported directly by diplomatic missions or delivered from a bonded warehouse to diplomatic missions and agents for their exclusive use;
- (f) Intended for sale to visitors, departing citizens of Mauritius or a master or members of a crew leaving for a foreign airport or port in a shop under the Deferred Duty and Tax Scheme under Regulation 90 (4) of the Customs Regulations 1989.

**5. What if packets of cigarettes without excise stamps are available on sale after 01 March 2009?**

As from 01 March 2009, any packet of cigarettes imported into Mauritius and on sale to the public without the excise stamps, shall be seized and liable to forfeiture by the MRA, as per Regulation 99 B(3) of the Excise Regulations 1994.

**6. At what time should an order be placed and what is the cost of the excise stamp?**

Every manufacturer or importer of cigarettes shall apply, not later than 60 days prior to the manufacture or importation, to the Director General, MRA, for the purchase of excise stamps and the fee for each Excise stamp is 50 cents.

**7. What if the Cigarettes Stamps are spoilt or damaged?**

Any spoilt or damaged excise stamp shall be returned to the Director General, MRA by the Importer.

**8. What if a person, in course of his business, sells packets of cigarettes without the excise stamps?**

1. Any person who does not comply with the provisions of the Excise Act shall commit an offence. The offender will be informed in writing about the offence committed.

2. Any person who commits an offence shall on conviction, be liable to pay, in addition to the penalty imposable for such offence –

(a) any excise duty, customs duty and value added tax due on the goods which are the subject-matter of the offence; and

(b) the licence fee, payable, if any.

3. In case a licensee is convicted of an offence, his licence may be suspended/cancelled or revoked by the court. The Director-General may compound an offence committed by person under Customs laws, where such person agrees in writing to pay such amount acceptable to the Director-General when the offender agrees in writing to pay the amount representing (a) any duty, excise duty and taxes unpaid; and (b) an amount not exceeding the maximum pecuniary penalty imposable under the Customs laws for such offence.

4. Any person who commits an offence, in respect of which no specific penalty is provided, such as selling packets of cigarettes without the excise stamps shall on conviction, be liable to a penalty not exceeding Rs. 50, 000 rupees and to imprisonment for a term not exceeding 2 years. Also, the cigarettes shall be liable to forfeiture, as per Section 48 of the Excise Act 1994.