



CUSTOMS DEPARTMENT

NOTICE TO STAKEHOLDERS

Excise Stamps on Alcoholic Products

As from 1st October 2013, as stipulated in Section 99A (1) of the Excise Act 1994, no goods, falling under Heading 2208 of the Part I of the First Schedule to the Act, shall be manufactured in or imported into Mauritius unless the goods are affixed with excise stamps.

However, in cases where the goods are not affixed with excise stamp at source (country of export) the following procedures shall be followed:

A. Direct import for home consumption

The goods shall be delivered for home consumption, provided that the importer attaches the two duly filled undermentioned Administrative Forms with the Customs Declaration:

- i. Approved **MRA/CUS/EX/Form 4** (Application to the Director General for the purchase of excise stamps) confirming the purchase, under Excise Regulations 99C, of excise stamps to be affixed on the imported alcoholic products.
- ii. Duly filled and signed **Part A** of **MRA/CUS/EX/Form 5** (Undertaking by importer to affixed Excise stamps prior to sale on local market).

The importer shall notify MRA (Excise Section) by completing **Part B** of **MRA/CUS/EX/Form 5** that the imported alcoholic products have been affixed with Excise Stamps. Upon receipt of the above confirmation Excise Section shall upload the form to the corresponding entry in CMS.

B. Import for warehousing

The goods shall be delivered for warehousing.

C. Removal from Bonded Warehouses for home consumption

For goods warehoused as from 1st October 2013 and removed thereafter for home consumption procedures at **A** applies.

30 September 2013

MRA, CUSTOMS DEPARTMENT