

Annex 1 : Section 47 of the MCI Act

47. Contribution to Mauritius Sugar Syndicate by distiller-bottler, importer or manufacturer

- (1) Every distiller-bottler, importer or manufacturer shall, in a crop year, make a contribution to the Director-General, in respect of potable alcohol, for distribution to planters during that crop year.
- (1A) The contribution referred to in subsection (1) shall be payable to the Director-General within 14 days of the date of validation of a bill of entry or in accordance with section 9A(1A) of the Customs Act.
- (1B) The Director-General shall, not later than 15 working days after the end of every month, remit the contribution referred to in subsection (1) to the Mauritius Sugar Syndicate.
- (2) The contribution under subsection (1) shall be calculated at the rate of 40 rupees for each litre of absolute alcohol removed for home consumption during that crop year.
- (3) The Mauritius Sugar Syndicate shall convert the contribution received in respect of a crop year in terms of rate per ton of sugar by dividing the total contribution by the total tons of sugar accruing to planters to arrive at a value per ton.
- (4) The value per ton under subsection (3) for every crop year shall, on approval by the Authority, be distributed to planters in 2 instalments, the first not later than 31 December and the other not later than 31 July in the following year.
 - (4A)(a) A distiller-bottler, an importer or a manufacturer who, at any time as from crop year 2010, refrained from making the contribution specified in this section shall, within 2 months from the issue of a claim by the Authority, settle any arrears.
 - (b) Any distiller-bottler, importer or manufacturer who fails to settle the arrears shall be liable to the payment of a penalty amounting to twice the contribution outstanding.
- (5) In this section –
 - “absolute alcohol” has the same meaning as in the Excise Act;

“Director-General” has the same meaning as in the Mauritius Revenue Authority Act;

“distiller-bottler” means a person who –

- (a) distills, from cane or cane products, absolute alcohol; and
- (b) manufactures, from the absolute alcohol, potable alcohol for home consumption;

“importer” means a person who imports, for home consumption, potable alcohol made from cane or cane products;

“manufacturer” means a person who manufactures, from cane or cane products, potable alcohol for home consumption.