

NOTICE TO STAKEHOLDERS

TEMPORARY CHANGES IN RESPECT OF ALLOWANCE TO PASSENGERS ON SPIRITS AND WINE UNDER CUSTOMS LAWS

PASSENGERS AND ECONOMIC OPERATORS ARE HEREBY INFORMED THAT ALLOWANCE TO PASSENGERS RELATING TO TOBACCO, SPIRITS AND WINE, ALE OR BEER IS BEING AMENDED AS PER NEW ITEMS E8A AND E96A OF PART II OF THE FIRST SCHEDULE TO THE CUSTOMS TARIFF ACT AND ITEMS 10A AND 71A OF PART IA OF THE FIRST SCHEDULE TO THE EXCISE ACT AND ITEM 23A OF THE FIRST SCHEDULE TO THE VALUE ADDED TAX ACT, WHICH READ AS FOLLOWS:

E8A	ANY PASSEN GER	THE FOLLOWING GOODS WHEN IMPORTED BY A PASSENGER OF 18 YEARS OF AGE OR OVER FOR HIS PERSONAL USE AND CONSUMPTION AND IF DECLARED UPON ENTRY –			
		(i)	(A)	TOBACCO (INCLUDING CIGARS AND CIGARETTES) NOT EXCEEDING 250 GRAMMES;	
			(B)	SPIRITS NOT EXCEEDING ONE LITRE; AND	
		((C)	WINE, ALE OR BEER NOT EXCEEDING 3 LITRES; OR	
		(ii)	(A)	TOBACCO (INCLUDING CIGARS AND CIGARETTES) NOT EXCEEDING 250 GRAMMES; AND	
			(B)	SPIRITS NOT EXCEEDING 3 LITRES; OR	
			(C)	WINE, ALE OR BEER NOT EXCEEDING 6 LITRES;	
		PAII IN	O ON A Maur	THAT DUTY AND VALUE ADDED TAX SHALL BE NY QUANTITY PURCHASED IN A DUTY FREE SHOP RITIUS OR IMPORTED IN EXCESS OF THOSE RESPECTIVELY.	

E 96A	ANY		OLLOWING GOODS WHEN PURCHASED BY A
	PASSENG		GER OF 18 YEARS OF AGE OR OVER, FOR HIS
	ER		AL USE AND CONSUMPTION, AT A DUTY FREE SHOP
	ENTERIN		ED IN AN AIRPORT OR A PORT IN THE ISLAND OF
	G THE		UES ON HIS ARRIVAL OR DEPARTURE AND IF
	ISLAND	DECLAR	ED UPON ENTRY –
	OF		
	RODRIGU	(a) (i)	TOBACCO (INCLUDING CIGARS AND
	ES FROM		CIGARETTES) NOT EXCEEDING 250 GRAMMES;
	THE		
	ISLAND	(ii)	SPIRITS NOT EXCEEDING ONE LITRE; AND
	OF		,
	MAURITI	(iii)	WINE, ALE OR BEER NOT EXCEEDING 3 LITRES;
	US OR		OR
	LEAVING		
	THE	(b) (i)	TOBACCO (INCLUDING CIGARS AND
	ISLAND		CIGARETTES) NOT EXCEEDING 250 GRAMMES;
	OF		AND
	RODRIGU		
	ES FOR	(ii)	SPIRITS NOT EXCEEDING 3 LITRES; OR
	THE		
	ISLAND	(iii)	WINE, ALE OR BEER NOT EXCEEDING 6 LITRES;
	OF		
	MAURITI	PROVIDI	ED THAT –
	US.		
		(A)	VALUE ADDED TAX SHALL BE PAYABLE ON THE
			GOODS REFERRED TO IN PARAGRAPHS (A) AND
			(B); AND
		(B)	DUTY AND VALUE ADDED TAX SHALL BE PAID ON
		, ,	ANY QUANTITY PURCHASED IN EXCESS OF THOSE
			AMOUNTS, RESPECTIVELY.
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10A	ANY PASSEN GER	(A) (i)	TOBACCO (INCLUDING CIGARS AND CIGARETTES) NOT EXCEEDING 250 GRAMMES;	0 PER CENT
		(ii)	SPIRITS NOT EXCEEDING ONE LITRE; AND	
		(iii)	WINE, ALE OR BEER NOT EXCEEDING 3 LITRES; OR	

	(B) (i)	TOBACCO (INCLUDING CIGARS AND CIGARETTES) NOT EXCEEDING 250 GRAMMES; AND	
	(ii)	(a) SPIRITS NOT EXCEEDING 3 LITRES; OR	
		(b) WINE, ALE OR BEER NOT EXCEEDING 6 LITRES;	
	FIDE BAGG AGE OR	PORTED AS HIS ACCOMPANYING BONA GAGE BY A PASSENGER OF 18 YEARS OF OVER FOR HIS PERSONAL USE AND TION AND IF DECLARED UPON ENTRY.	
	ON ANY Q SHOP IN M	ALSO THAT EXCISE DUTY SHALL BE PAID QUANTITY PURCHASED IN A DUTY FREE HAURITIUS OR IMPORTED IN EXCESS OF OUNTS RESPECTIVELY.	
71A ANY PASSEN GER ENTERIN G THE ISLAND OF RODRIG UES FROM THE ISLAND OF MAURITI US OR LEAVIN	PASSENGEI PERSONAL FREE SHOP THE ISLAN DEPARTUR (A) (i)	OWING GOODS WHEN PURCHASED BY A R OF 18 YEARS OF AGE OR OVER, FOR HIS USE AND CONSUMPTION, AT A DUTY SITUATED IN AN AIRPORT OR A PORT IN ID OF RODRIGUES ON HIS ARRIVAL OR E AND IF DECLARED UPON ENTRY — TOBACCO (INCLUDING CIGARS AND CIGARETTES) NOT EXCEEDING 250 GRAMMES; SPIRITS NOT EXCEEDING ONE LITRE; AND WINE, ALE OR BEER NOT EXCEEDING 3 LITRES; OR	0 PER CENT
G THE ISLAND OF RODRIG	(B) (i)	TOBACCO (INCLUDING CIGARS AND CIGARETTES) NOT EXCEEDING 250 GRAMMES; AND	
UES FOR THE ISLAND	(ii)	(a) SPIRITS NOT EXCEEDING 3 LITRES; OR	
OF MAURITI US.		(b) WINE, ALE OR BEER NOT EXCEEDING 6 LITRES;	
	PROVIDED	THAT –	

	(i)	VALUE ADDED TAX SHALL BE PAYABLE ON THE GOODS REFERRED TO IN PARAGRAPHS (A) AND (B); AND	
	(ii)	EXCISE DUTY AND VALUE ADDED TAX SHALL BE PAID ON ANY QUANTITY PURCHASED IN EXCESS OF THOSE AMOUNTS, RESPECTIVELY.	

23A BOI	ONA FIDE BAGGAGE OF A PASSENGER UNDER ITEM NO. E8A
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THIS MEASURE SHALL BE APPLICABLE AS FROM 16 MARCH 2020 AND WILL BE VALID UP TO 31 JULY 2020.

CONSEQUENTLY, <u>PARAGRAPH (2)</u> IN THE THIRD COLUMN OF ITEM **E8** AND ITEM **E96** OF PART II OF THE FIRST SCHEDULE TO THE CUSTOMS TARIFF ACT AND ITEMS **10** AND **71** OF PART IA OF THE FIRST SCHEDULE TO THE EXCISE ACT ARE BEING SUSPENDED FOR THE PERIOD **16 MARCH TO 31 JULY 2020.**

MRA CUSTOMS
13TH MARCH 2020