

EXCISE DUTY ON SUGAR SWEETENED PRODUCTS

ECONOMIC OPERATORS ARE HEREBY INFORMED THAT –

- (1) SECTION 24 (i)(iii) OF THE FINANCE (MISCELLANEOUS PROVISIONS) ACT 2021 HAS INTRODUCED ITEM 91 IN SUB-PART A OF PART IA OF THE FIRST SCHEDULE TO THE EXCISE ACT WHICH READS AS FOLLOWS –

ITEM NO.	BODIES, ORGANISATIONS OR PERSONS	DESCRIPTION OF GOODS AND CONDITIONS	RATE OF EXCISE DUTY
91.	ANY IMPORTER OR MANUFACTURER REGISTERED WITH THE CUSTOMS DEPARTMENT OF THE MAURITIUS REVENUE AUTHORITY	A SUGAR SWEETENED PRODUCT WITH TOTAL SUGAR CONTENT NOT EXCEEDING 4 GRAMMES FOR 100 GRAMMES OR 4 GRAMMES FOR 100 MILLILITRES OF THE PRODUCT, AS THE CASE MAY BE.	0%

THE ABOVE EXEMPTION HAS COME INTO OPERATION ON 1 JULY 2022.

THIS MEASURE SHALL APPLY FOR “SUGAR SWEETENED NON-ALCOHOLIC BEVERAGES”, AS PER **ANNEX I**.

- (2) FOR THE PROPER IMPLEMENTATION OF THE ABOVE MEASURES, -
- (a) ALL IMPORTERS AND LOCAL MANUFACTURERS OF “SUGAR SWEETENED PRODUCTS” (SUGAR SWEETENED NON-ALCOHOLIC BEVERAGES) ARE REQUIRED TO:
- (i) REGISTER THEMSELVES AS ECONOMIC OPERATORS DEALING IN EXCISABLE PRODUCTS BY SUBMITTING A DULY FILLED REGISTRATION FORM: **MRA/CUS/TFCC/REG/EO06**; AND
 - (ii) MAKE AN APPLICATION FOR A PART I EXCISE LICENCE OF “IMPORTER OR MANUFACTURER OF SUGAR SWEETENED PRODUCTS”.
- (b) LICENSED IMPORTERS AND MANUFACTURERS OF “SUGAR SWEETENED PRODUCTS” UNDER THE EXCISE ACT NEED TO SUBMIT A BILL OF ENTRY/ ENTRY WITH SPECIFIED DOCUMENTS, IF ANY, AND

DOCUMENT(S) CERTIFYING THE SUGAR CONTENT FOR EACH SUGAR SWEETENED PRODUCT.

- (c) TO IMPLEMENT PARAGRAPH (1), THE UNDER-MENTIONED CUSTOMS PROCEDURE CODES (CPCS) HAVE BEEN CREATED AS PER THE UNDER-MENTIONED TABLE FOR EXEMPTION ON ELIGIBLE PRODUCTS AS PER ITEM 91 OF SUB-PART A OF PART IA OF THE FIRST SCHEDULE TO THE EXCISE ACT:

S/N	CPC	DESCRIPTION
1	40X91	DIRECT IMPORTATION OF SUGAR SWEETENED PRODUCTS UNDER ITEM 91 OF SUB-PART A OF PART IA OF THE FIRST SCHEDULE TO THE EXCISE ACT – EXCISE DUTY EXEMPTED
2	47X91	EX-WAREHOUSING FROM BONDED WAREHOUSE OF SUGAR SWEETENED PRODUCTS UNDER ITEM 91 OF SUB-PART A OF PART IA OF THE FIRST SCHEDULE TO THE EXCISE ACT – EXCISE DUTY EXEMPTED
3	49X91	IMPORT FROM FREEPORT OF SUGAR SWEETENED PRODUCTS UNDER ITEM 91 OF SUB-PART A OF PART IA OF THE FIRST SCHEDULE TO THE EXCISE ACT – EXCISE DUTY EXEMPTED
4	E4X91	EX-WAREHOUSING FROM EXCISE WAREHOUSE OF SUGAR SWEETENED PRODUCTS UNDER ITEM 91 OF SUB-PART A OF PART IA OF THE FIRST SCHEDULE TO THE EXCISE ACT – EXCISE DUTY EXEMPTED

YOU ARE ADVISED TO LIAISE WITH MNS FOR UPDATE OF YOUR FRONT END SYSTEM WITH RESPECT TO PRAGRAPHS (2)(c).

FOR FURTHER INFORMATION AND ASSISTANCE YOU MAY CONTACT THE EXCISE SECTION ON 202 0500 EXT. 7420