

GUIDELINES

Issue, Transfer and Renewal of Licence to sell by Retail or Wholesale Liquor & Alcoholic Products



Published by
Mauritius Revenue Authority

Reprinted October 2022

Disclaimer:

The information contained in the Guidelines below aims to provide a better general understanding of an applicant's and/or licensee's obligations in relation to the issue, transfer and renewal of licence to sell liquor and alcoholic products. Whilst every effort has been made to ensure that this information is consistent with existing law and practice, the MRA shall not be responsible or held accountable in any way for any damage, loss or expense whatsoever, arising directly or indirectly from any inaccuracy or incompleteness in the Contents of this Guideline, or errors or omissions in the transmission of the Contents. The MRA shall not be responsible or held accountable in any way for any decision made or action taken by you or any third party in reliance upon the Contents in this Guideline.

© Mauritius Revenue Authority

All rights reserved. No part of this publication may be reproduced or transmitted in any form or by any means, including photocopying and recording without the written permission of the copyright holder, application for which should be addressed to the publisher. Such written permission must also be obtained before any part of this publication is stored in a retrieval system of any nature.

The conditions for the granting of licences with regards to liquor and alcoholic products are governed by the excise act 1994. The MRA, being the body responsible for the issue, renewal or transfer of liquor licences, has the duty and obligations to transcribe the provisions of the law into practice.

It has been the practice to grant these licences based on restrictions, conditions and criteria (guidelines) which have been applied consistently and uniformly by a licensing committee chaired by the director general of the MRA.

The present guidelines find their source in the excise act and excise regulations and have been used by the licensing committee for a number of years to consider applications made under these legislations.

TABLE OF CONTENTS

TYPES OF LIQUOR LICENCES	1
PROCEDURE FOR APPLICATION	1
PROCESSING OF APPLICATIONS	5
GROUNDINGS OF REFUSAL TO ISSUE A LIQUOR LICENCE	5
TRANSFER OF LIQUOR LICENCE	6
OBJECTION TO THE ISSUE, TRANSFER OR RENEWAL OF A LIQUOR LICENCE	6
REFUSAL OF APPLICATION	7
RENEWAL OF LIQUOR LICENCE	7
ISSUE OF DUPLICATE LIQUOR LICENCE	7
CESSATION OF BUSINESS	7
OBLIGATIONS OF LICENSEE	8
REVOCATION /CANCELLATION OF LIQUOR LICENCE	8
POWERS OF DIRECTOR-GENERAL	8
MISCELLANEOUS	9
ANNEX 1	10
ANNEX 2a	11
ANNEX 2b	12
ANNEX 3	13
ANNEX 4	14

1. TYPES OF LIQUOR LICENCES

1.1 Licences specified in Part II of the Second Schedule to the Excise Act

The types of licences covered by these guidelines are those specified in Part II of the Second Schedule to the Excise Act and hereinafter referred to as the Part II Licence(s).

The sale of Liquor and Alcoholic products in Mauritius is governed inter alia by the Excise Act 1994 ("Excise Act") and Excise Regulations 1994 ("Excise Regulations"). The law states that no person is allowed to carry on any business of selling liquor and alcoholic products unless he is the holder of a licence issued by the Director-General, Mauritius Revenue Authority, to that effect.

1.2 Yearly licence fee, authorised business and authorised hours of operation

There are different types of licences authorising the sale by Retail or Wholesale of Liquor and Alcoholic products. The different types of licences are listed at **Annex 1** specifying the yearly licence fee applicable, the type of business authorised to be carried out and the authorised hours of operation.

There are also licences relating to manufacture and bottling of alcoholic products and liquor as specified in **Part 1 of the Second Schedule** to the Excise Act and which are not covered by these guidelines.

2. PROCEDURE FOR APPLICATION

Prior to applying for a particular licence, an applicant should ensure that the nature of business activity that he/she intends to carry out corresponds with the type of licence which is being applied for.

All applications for the issue or transfer of a Part II Licence shall be made to the Director-General in the appropriate form as set out in the **Sixth Schedule** of the Excise Regulations (**Annexes 2a and 2b**). The form may be downloaded from the MRA website (www.mra.mu) and is also available at the MRA Head Office, situated at Eham Court, Cnr. Mgr Gonin and Sir Virgil Naz Streets, Port Louis.

2.1 Documents to be submitted along with the application form

The list of documents below comprehensively covers all types of liquor licences. An applicant is required to submit the applicable documents with respect to the licence applied for.

a. Individual

- i. Original & photocopy of the applicant's National Identity Card;
- ii. Location Plan of the premises where the business will be carried out;
- iii. Original & photocopy of Tourism Enterprise Licence issued by the Tourism Authority where the type of licence applied for is with respect to a Restaurant, Pub, Hotel & Guest House, Night Club, Private Club or Table d'Hôte;
- iv. Original & photocopy of Casino & Gaming House Licence issued by the Gaming Regulatory Authority where the licence applied for is with respect to a Casino or Gaming House;
- v. Original & photocopy of Building and Land use permit issued by the relevant Local Authority with respect to the premises where the business will be carried out;
- vi. Original & photocopy of Lease Agreement where the business will be carried out in case of rented premises;
- vii. Original & photocopy of Business Registration Card issued by the Registrar of Businesses in the name of the person who will operate the business; and
- viii. Original & photocopy of a recent Certificate of Character issued by the Director of Public Prosecutions with respect to the person responsible for the day to day running of the business;
- ix. Where the application relates to the transfer of a liquor licence, the applicant should submit the following additional documents -
 - Letter from the applicant authorizing the transferee to operate the business, and
 - Letter giving reason for the transfer to be effected.Where the transferee is a société, original & photocopy of Certificate of Posting together with the deed of the société, showing an updated list of all associates.
- x. Where the application relates to the transfer of a liquor licence originally issued to a licensee who has passed away, applicant should submit the following additional documents -
 - Original & photocopy of death certificate of the deceased person;
 - Original & photocopy of affidavit of the deceased person; and
 - Letters of consent from all heirs authorizing the transfer.

b. Other than an individual (e.g Company & Société)

- i. Original & Photocopy of National Identity Card of the Executive Director (in case of a company), Associate (in case of a société)
- ii. Location Plan of the premises where the business will be carried out;
- iii. Original & photocopy of Tourism Enterprise Licence issued by the Tourism Authority where the type of licence applied for is with respect to a Restaurant, Pub, Hotel & Guest House, Night Club, Private Club or Table d'Hôte;
- iv. Original & photocopy of Casino & Gaming House Licence issued by the Gaming Regulatory Authority where the licence applied for is with respect to a Casino or Gaming House;
- v. Original & photocopy of Business Registration Card issued by the Registrar of Businesses in the name of the entity which will operate the business;
- vi. Original & photocopy of Lease Agreement where the business will be carried out in case of rented premises;
- vii. Original & photocopy of Certificate of Incorporation together with the extract of file of the company showing an updated list of directors and shareholders;
- viii. Original & photocopy of Certificate of Posting together with the deed of the Société showing an updated list of all associates;
- ix. Letter from company/ société, stating the name of the person who will be responsible for the day to day running of the business; and
- x. Original & photocopy of a recent Certificate of Character issued by the Director of Public Prosecutions with respect to the person responsible for the day to day running of the business;
- xi. Where the application relates to the transfer of a licence from a company/ société to another entity, the applicant should submit the following additional documents:
 - Original & photocopy of Shareholders Resolution of company/ Deed of Sale of company or société in respect of the sale of the business to another entity.

c. Publication of application

Every applicant is required -

- i. to publish a Notice of the application in the Government Gazette and in two daily newspapers; and
- ii. to post a Notice of the application in a conspicuous place at or near the premises in respect of which the licence is applied for

within 7 days from the date of application at the MRA in the format as specified at **Annex 3**.

2.2 Application for Dealer in Liquor and Alcoholic products licence - Wholesale

Besides the above mentioned documents and requirements, an applicant for a wholesale licence is required to ensure that -

- a. the applicable Building & Land Use Permit issued by the Local Authority relates to the carrying out of a wholesale business;
- b. the premises where the business will be carried out has a loading and unloading bay for the delivery of goods and which is not disruptive to the amenities of the surrounding neighborhood;
- c. the premises where the business will be carried out consist of a warehouse, a separate administrative office from where the activities will be controlled and directed; and
- d. the premises where the business will be carried out provide adequate security and safeguard for the storage of Liquor and Alcoholic products.

In case the licence is granted, the applicant will be required to furnish a security bond with one surety as per **Annex 4**.

2.3 "Retailer of liquor and alcoholic products - on and off" and "Retailer of beer and alcoholic beverages"

Pursuant to GN 832 of 2011, no new licences in respect of "Retailer of liquor and alcoholic products - on and off" and "Retailer of beer and alcoholic beverages" will be issued.

3. PROCESSING OF APPLICATIONS

- a. Upon receipt of an application, a site visit is carried out by officers of MRA at the premises in relation to which the application is made.
- b. The application is considered by a Licensing Committee which provides its decision thereon.
- c. Applicants are then informed of the outcome of their applications in writing.
- d. Where the application has been approved, the applicant will be requested to effect payment of the prescribed licence fee, as per **Annex 1**.

The licence issued by MRA on payment of the appropriate licence fee for a calendar year is valid from the date of payment of the licence fee up to 31 December immediately following that date.

4. GROUNDS OF REFUSAL TO ISSUE A LIQUOR LICENCE

The Director-General may refuse to grant a licence where -

- a. The applicant is a minor;
- b. The applicant was previously the holder of a licence which has been cancelled;
- c. The applicant has at any time been convicted of an offence or any other offence involving fraud or dishonesty;
- d. The premises, in respect of which the application is made, have previously been occupied by the holder of a licence which has been cancelled;
- e. There is near the premises in respect of which the application is made, a school and/or a place of worship and/or a retailer of liquor/alcoholic products and/or other premises which, in the opinion of the licensing authority, cannot properly be accommodated in the same neighborhood as a licensed premises. It is considered that a school, place of worship, retailer of liquor/alcoholic products or other premises is 'near' if it is found within 500 meters from the applicant's proposed premises.

Where the premises in respect of which the application is made is found in the island of Rodrigues, it is considered that a school, place of worship or retailer of liquor/alcoholic products or other premises is 'near' if it is found within 200 meters from the applicant's proposed premises;

- f. The premises in respect of which an application for a Licence of Dealer in Liquor & Alcoholic products (Wholesale) is made, is also being used for a retail business;
- g. The premises in respect of which the application is made are unsuitable for the purpose for which they are intended; and
- h. The premises are found in a compound where a "Filling Station" operates.

Notwithstanding paragraph (e), the Director-General may approve the application for a liquor licence where the applicant is involved in the manufacture of liquor and alcoholic products and/or the premises is situated in a modern commercial complex of more than 10,000 square ft², provided that there is no seating accommodation for the consumption of food and beverages near the proposed premises or where the premises in respect of which the application is made, is a Supermarket/ Hypermarket of more than 4,000 ft², provided that it has been issued an appropriate Building and Land Use Permit from the Local Authority.

Where the application for a Liquor Licence is in respect of a Hotel, Guest House, Restaurant, Private Club, Night Club, Casino, Gaming House, Pub, Table D' Hôte and Wholesale business, the conditions specified in items (e) are not applicable provided the appropriate licence by the Tourism Authority, the Gambling Regulatory Authority or the Local Authority, as applicable, has been granted.

5. TRANSFER OF LIQUOR LICENCE

The Director-General may entertain an application for the transfer of a licence when he is satisfied that -

- a. the licence holder has passed away;
- b. the licence holder is no more willing or is unable to operate the business and the application for transfer is with respect to his mother, father, son, daughter, son-in-law, daughter-in-law, brother, sister, uncle, aunt, nephew, niece, grandson, granddaughter; or
- c. there is a valid reason for the transfer of the licence,

provided the applicable conditions for the issue of such type of licence are satisfied with respect to the transferee.

Where the transfer relates to a change in the location of a premises, the transfer may be approved provided that the new premises is found in the same District, Town or Village and that the conditions specified at section 4(e) are complied with.

6. OBJECTION TO THE ISSUE, TRANSFER OR RENEWAL OF A LIQUOR LICENCE

- a. An authorised person may object to the issue, renewal or transfer of a licence on any reasonable ground. The objection should be in writing and should be received at the MRA:
 - i. In the case of issue or transfer, within 21 days of the date on which notice of application for the issue or transfer is published in the Government Gazette; or
 - ii. In the case of renewal, not later than 21 days before the date on which the licence is due to expire (31 December of every year).

- b. For the purposes of paragraph (a), an authorized person, with respect to the premises used or intended to be used as licensed premises, is -
 - i. the owner of the premises;
 - ii. the owner or occupier of any property situated within a radius of 400 meters from the premises;
 - iii. any person in charge of a place of worship; or
 - iv. the manager or principal of a school or educational institution.
- c. For the purpose of considering an objection, the MRA will convene the objector(s) together with the applicant for a hearing held by an Objection Committee set up by the MRA for that purpose. Based on the grounds of objections and arguments put forward by applicant, the Committee will make recommendations which will be referred to the Licensing Committee and the latter will take a decision whether or not to grant/ renew the licence.

7. REFUSAL OF APPLICATION

- a. Where an application for the issue or transfer of a Part II licence has been refused or where a licence has been cancelled by the MRA, no fresh application shall be entertained by the MRA from the applicant or licensee, as the case may be, during a period of 6 months from the date of refusal of the application or the date cancellation of the licence, as the case may be.
- b. Where proceedings for an offence have been instituted against the holder of a Part II licensee, no application for the transfer of the licence shall be entertained and/or continued until the proceedings have been finally determined.

8. RENEWAL OF LIQUOR LICENCE

Any licence issued during a year expires on 31 December of that year and should be renewed by the 14th day of January of the following year. Liquor licence renewed after 14th January will be subject to a surcharge of 50% of the licence fee payable.

9. ISSUE OF DUPLICATE LIQUOR LICENCE

The Licensing Authority may, where it is satisfied that a licence has been destroyed, lost or defaced and on production of a memo from the police to that effect, upon payment of a fee of 200 Rupees, issue to the licensee a duplicate licence.

10. CESSATION OF BUSINESS

Where a liquor licence holder intends to cease carrying on business, he is required to give written notice to the Director-General and also publish the notice of his intention in the Government Gazette and in 2 daily newspapers.

11. OBLIGATIONS OF LICENSEE

A person or body corporate holding a retail/wholesale liquor licence has obligations that should be strictly adhered. They are as follows -

- a. Prohibition to sell any Liquor or Alcoholic products to any person below the age of 18;
- b. To display in a conspicuous place at his licensed premises a signboard bearing his name and surname or, in the case of a body corporate, the corporate name, as they appear on the licence, and the nature of his trade or business;
- c. To comply with the opening hours as prescribed (see **Annex 1**);
- d. To compulsorily register for VAT and adhere to the provisions of the VAT Act thereto, in respect of the holder of a wholesale liquor licence.

12. REVOCATION /CANCELLATION OF LIQUOR LICENCE

The MRA may refuse to renew, suspend for such period as he may determine, revoke or cancel from such date as he may determine, a licence if a licensee fails to comply with the provisions of the Excise Act 1994, the Excise Regulations 1994 and the VAT Act in case of a wholesale dealer.

Where a licence has been revoked or cancelled, the licensee shall no longer engage or participate in that business. Then, the MRA shall affix in a conspicuous place on the licensed premises, a notice of the revocation or cancellation which will state its duration. Thereafter, the licence must be returned to the MRA and no refund of the licence fee will be effected whether in whole or in part.

13. POWERS OF DIRECTOR-GENERAL

In order to ensure that a licensee complies with the conditions of his licence, the Director-General has powers to -

- a. give written directions;
- b. require information;
- c. inspect licenced premises or premises intended to be used as licenced premises;
and
- d. seize goods.

14. MISCELLANEOUS

- a. The business with respect to a licence of Retailer of Liquor & Alcoholic products or beverages and that of Dealer in Liquor & Alcoholic products (Wholesale) shall not be accommodated within the same premises.
- b. A Private Club with entertainment activities for the benefits of its members should be holder of the applicable Tourist Enterprise Licence issued by the Tourism Authority before making an application for the licence of Retailer of Liquor - Private Club at the MRA.
- c. A Private Club (without entertainment activities) should be holder of the applicable licence, issued by the Local Authority, prior to making an application for the licence of Retailer of Liquor-Private Club to the MRA.
- d. All licensed premises are required to provide adequate safeguard for the protection of revenue.
- e. Liquor and Alcoholic products available for sale must be displayed in a dedicated place in the licensed premises.
- f. At all times, a licensed premises in a residential area should not carry out its activities in such a manner that it may cause any disturbance or nuisance in any form to the neighborhood.
- g. The provision for parking and loading/unloading bay with respect to licensed premises should be made in such a way that it does not cause any obstruction to the traffic in the neighborhood.
- h. For the purposes of tax administration, an authorized officer of the MRA may require a licensee to produce for examination, books, accounts, records, registers, bank statements and other documents, whether on computer or otherwise, which he considers necessary and which may be in the possession or custody or under the control of the licensee.

Licence	Yearly Licence fee (Rs)	Business authorised	Authorised hours of operation
Retailer of liquor and alcoholic products- off	4,000	To sell by retail, liquor and alcoholic products for consumption off the premises.	(a) Mondays to Fridays (other than public holidays) between 8 a.m to 9 p.m. (b) Saturdays (other than public holidays) between 8 a.m to 10 p.m. (c) Sundays and public holidays, between 8 a.m and 6 p.m.
Retailer of liquor and alcoholic products - on and off	5,000	To sell by retail, liquor and alcoholic products for consumption on and off the premises.	(a) Mondays to Saturdays (other than public holidays), between 4 p.m and 7 p.m. (b) Sundays and public holidays, between 10 a.m and 12 noon.
Retailer of beer and alcoholic beverages	1,000	To sell by retail, beer, shandy, cider, perry, spirit cooler and other alcoholic beverages for consumption on and off the premises.	(a) Mondays to Saturdays (other than public holidays), between 4 p.m and 7 p.m. (b) Sundays and public holidays, between 10 a.m and 12 noon.
Retailer of liquor and alcoholic products - Hotel and Guest House	2,000	To sell by retail liquor and alcoholic products to residents for consumption on and off the premises.	At all times
Retailer of liquor and alcoholic products - Restaurant	4,000	To sell by retail liquor and alcoholic products for consumption on the premises.	Every day between midnight and 2 a.m and between 8.am and midnight.
Retailer of liquor - Private Club	2,000	To sell by retail liquor and alcoholic products to the club's members for consumption on the premises.	(a) Mondays to Fridays (other than public holidays) between 4 p.m to 10 p.m. (b) Saturdays, Sundays and public holidays between 10 a.m and 10 p.m.
Retailer of liquor - Night Club	4,000	To sell by retail liquor for consumption on the premises.	(a) Mondays to Saturdays between midnight and 2 a.m and between 9 p.m and midnight. (b) Sundays and public holidays between midnight and 3 a.m and between 9 p.m and midnight.
Retailer of liquor and alcoholic products - Casino or Gaming House	6,000	To sell by retail liquor and alcoholic products for consumption on the premises.	(a) Mondays to Saturdays between midnight and 5 a.m and between 7 p.m and midnight. (b) Sundays and public holidays between midnight and 5 a.m and between noon and midnight.
Retailer of beer, alcoholic beverages, alcoholic products and liquor - Pub	4000	To sell by retail beer, alcoholic beverages, alcoholic products and liquor for consumption on the premises	Every day between midnight and 2 a.m and between 5 p.m and midnight.
Retailer of beer, alcoholic beverages, alcoholic products and liquor - Table d' Hôte	2000	To sell by retail beer, alcoholic beverages, alcoholic products and liquor for consumption on the premises.	Mondays to Sundays between 10 a.m and 10 p.m
Dealer in Liquor and alcoholic products- Wholesale	6000	To sell to retailer of liquor and alcoholic products licenced by MRA	Monday to Sundays (other than public holidays) between 8 a.m and 5 p.m

SIXTH SCHEDULE
(regulation 4)

**Part A – APPLICATION TO THE DIRECTOR GENERAL FOR THE ISSUE OF A
PART II LICENCE**

1. PARTICULARS OF APPLICANT

- (a) Individual/Company: Name
- (b) Other name
- (c) Residential/office address:
- (d) NIC (where applicable)
- (e) BRN (where applicable)

2. LICENCE APPLIED FOR:

3. PARTICULARS OF PREMISES TO BE LICENSED

- (a) Address of premises:
- (i) Town/Village:
- (ii) District:
- (b) Whether premises owned or rented:
- (Note: A site plan of the premises in respect of which the application is made is herewith enclosed)*
- If rented, state name of owner
- (c) Are other licences held in respect of the premises?
Yes No
(If Yes, please give details):

4. OTHER INFORMATION

- (a) Have you ever been holder of a liquor licence which has been cancelled?
Yes No
(If Yes, please give date of cancellation):
- (b) Have you ever been convicted of an offence or any offence involving fraud or dishonesty?
Yes No
(If Yes, please give details):

5. DECLARATION

I/We certify that the above information are true and correct.

Date: Signature of Applicant

Capacity in which acting

FOR OFFICIAL USE ONLY

Director-General's decision:

Date:

Director-General

Part B –APPLICATION TO THE DIRECTOR GENERAL FOR THE TRANSFER OF A PART II LICENCE

1. PARTICULARS OF TRANSFEROR

- (a) Individual/ Company: Name :.....
- (b) Other name

2. NATURE OF LICENCE HELD

3. PARTICULARS OF LICENSED PREMISES

- (a) Address of premises
 - (i) Town/Village
 - (ii) District
- (b) Other licences held in respect of the premises?
(If Yes, please give details)
- (c) Whether premises owned or rented
If rented, please state name of owner

4. PARTICULARS OF TRANSFEREE (to be filled where licence is to be transferred to another person)

- (a) Surname/Company : Name:
- (b) Other name
- (c) Residential/office address
- (d) NIC (where applicable)
- (e) BRN (where applicable)

5. PARTICULARS OF NEW PREMISES (to be filled where licence is to be transferred to new premises)

- (a) Address of preises.....
 - (i) Town/Village
 - (ii) District
- (b) Whether premises owned or rented
If rented, please state name of owner

6. DECLARATION

I/We confirm that the information given above are true and correct and do hereby apply for the transfer of the licence mentioned at paragraph (2) above to the transferee/new premises.

Date:

.....
Signature of licence holder	Signature of transferee

Capacity in which acting	Capacity in which acting
--------------------------------	--------------------------------

FOR OFFICIAL USE ONLY

Director-General’s decision:

Date:

Director-General

**NOTICE OF APPLICATION FOR ISSUE OF LIQUOR LICENCE UNDER THE
EXCISE ACT**

Notice is hereby given that I.....
has/have made an application to the Director General of the Mauritius Revenue
Authority for the issue to me of a new licence of
..... in respect of my premises situated at...
.....

Objections, if any, should be lodged with the Director General, Mauritius Revenue Authority, Efram Court, Port Louis within 21 days as from date published in the Gazette.

BOND TO BE SUBSCRIBED BY APPLICANT FOR A LICENCE OR FOR TRANSFER OF LICENCE

We:

(1)..... (represented by.....)*
 bearing NIC No.....of(address)
 as Applicant (Principal)

(2).....bearing NIC No.....
 of(address) (Surety)

hold ourselves, our heirs, executors and administrators as jointly and severally bound unto the
 Mauritius Revenue Authority, in the sum of..... Rupees.

The condition of this bond is that if the Principal who has applied for a licence/ the transfer to him of a
 licence* ofcommits a breach of the Excise Act
 1994 and any regulation made under the Act during the period..... to..... or
 any further period during which excisable goods remain at his factory or licensed premises, the said
 bond shall be realized against our movable and immovable property but shall, otherwise, 'become null
 and void.

Dated this.....day of..... in the year.....

Principal: Good for the sum of.....

Signature:

Date:

Surety: Good for the sum of.....

Signature:.....

Date:

* Delete as Appropriate



Ehram Court, Cnr Mgr. Gonin & Sir Virgil Naz Streets, Port-Louis, Mauritius
T: +230 207 6000 | F: +230 211 8099 | E: headoffice@mra.mu | W: www.mra.mu

