MAURITIUS REVENUE AUTHORITY
Ehram Court, Cnr Mgr Gonin and Sir Virgil Naz Streets, Port-Louis
☎: 207 6000 Fax: 211 8099 ✉: headoffice@mra.mu

COMMUNIQUE

EXCISE STAMPS ON CIGARETTE PACKETS

Following amendments brought to the Excise Regulations 1994 by the Excise (Amendment) Regulations 2008, it is brought to the attention of manufacturers/importers, wholesalers/retailers and the general public that:

(i) As from **1st December 2008**, all packets of cigarettes manufactured in or imported into Mauritius and meant for sale on the local market shall be affixed with excise stamps delivered by the Mauritius Revenue Authority.

(ii) Excise stamps shall be affixed underneath any transparent final wrapper of the packet in such a manner that the serial number of the excise stamp is visible and the packet cannot be opened without tearing the excise stamp.

(iii) The time limit to sell or otherwise transfer any existing stock of packets of cigarettes not affixed with excise stamps manufactured in or imported into Mauritius prior to 1st December 2008, is **28th February 2009**.

(iv) After **28th February 2009**, any packet of cigarettes available for sale on the local market and not bearing an excise stamp shall, unless the contrary is proved, be presumed to have been manufactured in or imported into Mauritius, without payment of excise duty and taxes and shall be liable to seizure and forfeiture.

(v) Failure to comply with the above regulations constitutes an offence for which severe penalties are provided.

For any further information, please contact the Excise Section of the Customs Department on Tel: 240 6919 or call to the:

Excise Section
2nd Floor, Dragon House,
Abbatoir Street,
Port Louis.

17 October 2008 **MAURITIUS REVENUE AUTHORITY**