

THE EXCISE ACT 1994

Regulations made by the Minister under section 57 of the Excise Act 1994

PART I - PRELIMINARY

1. These regulations may be cited as the Excise Regulations 1994.
2. In these regulations—
 - “Act” means the Excise Act 1994.
 - “election” has the same meaning as in the Representation of the People Act;
 - “Chief Government Analyst” means the Chief Government Analyst of the Ministry of Health;
 - “liquor depot” means premises approved by the Director-General for use by a bottler of imported liquor;
 - “Mauritius Standards Bureau” means the Mauritius Standards Bureau established under the Mauritius Standards Bureau Act 1993;
 - “opening time” in relation to a licence specified in column 1 of the First Schedule, means, subject to regulation 27(3), the days and hours specified in the corresponding item of column 2 of that Schedule;
 - “Part I licence” means a licence specified in Part I of the Second Schedule to the Act;
 - “Part II licence” means a licence specified in Part II of the Second Schedule to the Act;
 - “Part III licence” means a licence specified in Part III of the Second Schedule to the Act;
 - “preservative” means a substance capable of inhibiting, retarding or preventing the process of fermentation, acidification or other decomposition of a beverage, but does not include sugar, glycerine, herbs, spices and essential oils used for flavouring purposes;
 - “sulphur dioxide” includes sulphites of sodium and potassium.

PART II - LICENCES

3. (1) (a) Every application for the issue, renewal or transfer of a licence shall be made to the licensing authority in the appropriate form set out in the Second Schedule.
(2) The licensing authority may refuse to grant an application under paragraph (1)(a) if —
 - (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) the locality is adequately served by factories or licensed premises, as the case may be;
 - (f) there is near the premises in respect of which the application is made a school, a place of worship or other premises which, in the opinion of the licensing authority, cannot properly be accommodated in the same neighbourhood as a factory or licensed premises;
 - (g) the premises or apparatus in respect of which the application is made—
 - (i) are unsuitable for the purpose for which they are intended;
 - (ii) do not offer adequate safeguards for the protection of revenue; or
 - (iii) do not comply with the Act or any other enactment.
- (3) (a) No application for the issue or the transfer to another person of a licence specified in the Third Schedule shall be granted unless, the applicant has or as the case may be, the transferee has, by means of a bond in the form set out in the Fourth Schedule, furnished security which, in the Director-General's opinion, is adequate.

- (b) No application for the renewal or for the transfer to other premises of a licence specified in the Third Schedule shall be granted unless there is in force a bond subscribed in accordance with sub-paragraph (a).
- (c) Where a surety to a bond dies, leaves Mauritius or is for any other cause unable to satisfy his obligations under the bond, the licensee shall forthwith notify the Director-General and subscribe a fresh bond.
4. (1) (a) Every application for the issue or transfer of a Part II licence shall be made to the licensing authority in the appropriate form set out in the Fifth Schedule and the licensing authority shall subject to the other provisions of these regulations, issue or transfer the licence.
- (b) No Part II licence shall be transferred to licensed premises situated in a different district, town or village from that of the licensed premises in respect of which the licence was granted.
- (d) Notice of every application under sub-paragraph (a) shall—
- (i) be published by the applicant in the Gazette and in 2 daily newspapers; and
 - (ii) be posted by the applicant 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 the application
- (2) Subject to the other provisions of these regulations, the licensing authority shall renew a Part II licence.
- (3) (a) Subject to sub-paragraph (b), an authorised person may, before a Part II licence is issued, renewed or transferred, by written notice to the licensing authority, object to the issue, renewal or transfer on any reasonable ground, including any ground specified in regulation 3(2).
- (b) No notice of objection to the renewal of a Part II licence shall be entertained unless it is received by the licensing authority not later than 21 days before the date on which the licence is due to expire.
- (c) In this paragraph “authorised persons” means—
- (i) the owner of the premises used or intended to be used as licensed premises;
 - (ii) the owner or occupier of any property situated within a radius of 400 metres from the premises used or intended to be used as licensed premises;
 - (iii) a person in charge of a place of worship;
 - (iv) the manager or principal of a school;
- (4) (a) The procedure for the hearing and determination of any application or objection made to the licensing authority under this regulation shall be such as the licensing authority may determine.
- (5) No application for the issue or transfer of a licence as “Retailer of Liquor (Theatre or Cinema)” shall be entertained unless the owner of the premises to which the application relates gives his written consent.
5. (1) Every application for the issue of a Part III licence shall be made to the licensing authority in the form set out in the Sixth Schedule and the licensing authority, may after consultation with the Commissioner and subject to the other provisions of these regulations, issue the licence.
- (2) (a) A licence as Retailer of liquor and alcoholic products (Occasional) shall not be issued for a period of more than 12 hours.
- (b) A licence as Retailer of liquor and alcoholic products (Restaurant) (Extension) shall not be issued for a period of more than 3 hours.
6. No application for the renewal of a Part I or Part II licence shall be entertained unless—
- (a) the expired licence is returned to the licensing authority; and
 - (b) the application is made not more than 2 months after the expiry of the licence.
7. (1) Where an application for the issue or transfer of a Part I or Part II licence has been refused, or where the licence has been cancelled, no fresh application shall be entertained from the applicant or licensee, as the case may be, during a period of 6 months from the date of refusal of the original application or cancellation of the licence, as the case may be.
- (2) Where proceedings for an offence have been instituted against the holder of a Part I or Part II licence, no application for the transfer of the licence shall be entertained or continued until the proceedings have been finally determined.
8. The licensing authority may, where it is satisfied that a licence has been destroyed, lost or defaced, and on payment of a fee of 200 rupees, issue to the licensee a duplicate licence.
- 9.

(2) The Director -General shall—

- (a) cause a register of all Part I and Part II licences to be kept in such manner as he thinks fit; and
- (b) cause to be published in the Gazette at the end of every year, a list of all Part I and Part II licences issued, renewed, transferred, cancelled or surrendered.

PART III - PERMITS

10. The Director-General may, on application made to him, issue a permit on such conditions as he thinks fit to impose including the furnishing of a security for the possession and use of a still by

- (a) a pharmacist for the preparation of drugs;
- (b) a distiller-bottler for experimental purposes; or
- (c) any person for scientific purposes or for distilling water for industrial purposes.

11. No person shall—

- (a) remove alcohol from a distillery to any other place in Mauritius; or
- (b) remove a still from one place to another in Mauritius, unless he holds a permit issued by the Director-General, on application made to him and on payment of the prescribed fee.

12. No person shall remove molasses, sugar cane juice, wash or residue of wash from one place to another in Mauritius unless he holds a permit issued by the Director-General, on application made to him.

13. A permit issued under this Part shall be in a form as may be approved by the Director-General and it shall remain in the possession of the person to whom the permit has been issued.

14. Where any person removes any goods or still by vehicle, he shall keep the permit in the vehicle until the arrival of the goods or still at the place specified in the permit.

15. Where a person receives goods or a still accompanied by a permit, he shall—

- (a) forthwith acknowledge receipt thereof by writing in large letters in ink across the permit the word "RECEIVED" and the day and time of receipt; and
- (b) retain the permit in his custody for 12 months from its date of issue

16. Where a permit has not been used, it shall be returned to the Director-General —

- (a) in the case of a permit to accompany molasses, sugar cane juice, wash or residue of wash, not later than 7 days after the date of its expiry;
- (b) in every other case, on the day following the date of its expiry.

PART IV - OPERATIONS AT FACTORIES

17. (1) Except with the Director-General's written authorisation, no factory shall be opened or remain open and no excisable goods shall be manufactured or delivered at or moved to or removed from a factory on a public holiday or on any other day except—

- (a) in the case of any week day other than a Saturday, between the hours of 8 a.m. and 4 p.m.; and
- (b) in the case of a Saturday, between the hours of 8 a.m. and 1 p.m.

(2) An authorisation under paragraph (1) shall not be given unless an application has been made to the Director-General not less than 2 days before the day on which the factory is to be kept open.

18. (1) The Director-General may, for the purpose of exercising control over excisable goods

- (a) station one or more officers at a factory;
- (b) require that the mixing of alcohol with other ingredients for the manufacture of excisable goods be made in the presence of officers; or
- (c) require that alcohol removed from a distillery to any other place in Mauritius be accompanied by an officer.

(2) Where one or more officers—

- (a) are required in accordance with paragraphs (1) (b) or (1) (c);
- (b) are stationed at a factory which is authorised to remain open—
 - (i) on a public holiday;
 - (ii) on any other day otherwise than during the hours specified in paragraph 17(1)(a) or 17(1)(b); or
 - (iii) during the hour fixed for the meal break, the licensee shall pay, in respect of every officer, the fee specified in the Seventh Schedule.

19. (1) Subject to paragraph (2), every manufacturer shall, in respect of the travelling expenses of every officer stationed or required to be present at his factory, pay the fee specified in the Seventh Schedule.
(2) The Director-General may authorise a manufacturer to provide transport at his expense for an officer and exempt him from the payment of any fee specified in paragraph (1).
20. (1) Every fee payable under this regulation shall be paid in advance.
(2) The Director-General may, in lieu of an advance payment, accept such deposit, bank guarantee or other guarantee as, in his opinion is adequate.
21. (1) No person shall—
 - (a) place any excisable goods manufactured by him in a container which is marked or branded with the name of another manufacturer; and
 - (b) use a vat or cask unless it has been gauged and marked by the Mauritius Standards Bureau and a certificate received accordingly.
(2) Every manufacturer shall place every vat in such manner as the Director-General may direct and cause it to be provided and affixed with glass tubes fitted with cocks and placed on a graduated scale the figures of which shall be marked in a legible manner.
22. No person shall store water in a factory except with the Director-General's written authorisation.
23. No alcohol, molasses or sugar cane juice removed from a factory for delivery shall be transported or delivered except on the date and during the hours specified in the permit for the removal.
24. No excisable goods shall be removed from a factory, sold, stored, exposed or offered for sale except in a container—
 - (a) with a label approved by the Director-General and showing the specific name of the goods, the quantity or weight and, where appropriate, the alcoholic strength of the goods; and
 - (b) of a size or kind that is approved by the Director-General.
25. The Director-General may require any excisable goods intended for export or for delivery free of excise duty to bear a distinctive mark approved by him.
26. (1) Where excisable goods are authorised to be removed from a factory free of excise duty or at a reduced rate of excise duty—
 - (a) no person shall remove the goods from the factory unless they are accompanied by an officer or they have been sealed in such manner as the Director-General may direct;
 - (b) the person receiving the goods shall acknowledge receipt of them on one of the duplicates of the entry; and
 - (c) the manufacturer shall, within 7 days of the removal of the goods, produce to the Director-General an acknowledgement from the person who received the goods.
(2) Any manufacturer who fails to comply with paragraph (1)(c) shall be liable for the full rate of excise duty payable on the goods.
27. (1) Subject to paragraphs (2) and (3), no licensed premises in respect of which a licence specified in column 1 of the First Schedule is in force shall be opened or remain open except during opening time.
(2) Nothing in this regulation shall affect a right vested in a licensee to keep his licensed premises open for any other purpose connected with a trade or business which he is entitled to carry on there under any other enactment.
(3) The holder of a licence specified in items 1,2,3 and 4 of the First Schedule may, from 23 December in any year up to 4 January in the next ensuing year, keep his licensed premises open until 9 p.m. everyday.
28. (1) No person shall, on any premises to which a licence specified in column 1 of the First Schedule relates, at any time which is not opening time—
 - (a) sell liquor, rum, local rum or compounded spirits to any person;
 - (b) allow any liquor, rum, local rum or compounded spirits to be consumed; or
 - (c) obtain, consume or take away any liquor, rum, local rum or compounded spirits.
(2) No person other than the licensee or his agent or servant may be or remain in licensed premises outside opening time.
29. (1) The Director-General shall cause a stocktaking to be made of all excisable goods in a factory every quarter.
(2) The Director-General may, at any stocktaking, disregard any deficit which occurs in the process of manufacture of excisable goods up to 2 per cent or such other percentage as may be determined by the Director-General.

30. Every manufacturer shall, for the purposes of the Act, keep in such manner and in such form as may be approved by the Director-General, a record specifying particulars of—
- (a) raw materials received;
 - (b) excisable goods manufactured; and
 - (c) excisable goods deposited in an excise warehouse and subsequently removed therefrom.

PART V - MEDICINAL TINCTURES AND DRUGS

31. No person shall remove alcohol deposited in the store room of a factory except for the manufacture of medicinal tinctures or drugs.
32. No person shall manufacture a medicinal tincture or drug—
- (a) except under the direct supervision of a pharmacist; and
 - (b) unless the Permanent Secretary has previously approved the manufacture of the medicinal tincture or drug.
33. (1) No person shall remove a medicinal tincture or drug from a factory unless it is contained in a sealed vessel with a label bearing the name of the manufacturer and the name and signature of the pharmacist under whose supervision it has been manufactured.
- (2) The Director-General shall not allow the delivery of a medicinal tincture or drug unless there is a certificate from the Chief Government Analyst that the medicinal tincture or drug cannot be used as a substitute for rum or local rum.

PART VI - MANUFACTURE OF FRUIT WINE, FORTIFIED FRUIT WINE, WINE AND FORTIFIED WINE

34. No fruit wine, fortified fruit wine, wine or fortified wine shall contain any lead, copper, arsenic or sulphur dioxide the upper limits of which exceed—
- (a) in the case of lead, one part per million;
 - (b) in the case of copper, seven parts per million;
 - (c) in the case of arsenic, two-tenths of a part per million; and
 - (d) in the case of sulphur dioxide, 450 milligrams per litre at 20 degrees.
35. The excise duty on—
- (a) fruit wine shall be due at the time the fermentation process is complete; and
 - (b) fortified wine and fortified fruit wine shall be due at the time of mixing the wine or fruit wine with alcohol.
36. Except with the Director-General's written authorisation, no person shall use alcohol or liquor received for the manufacture of fortified wine or fortified fruit wine on a day other than that on which they are received at the factory.
37. No person shall use a preservative, other than sulphur dioxide up to a maximum of four hundred and fifty parts per million, in the manufacture of fruit wine, fortified fruit wine, wine and fortified wine.
38. No fortified wine or fortified fruit wine shall contain any colouring matter which is not approved by the Permanent Secretary.
39. Every manufacturer shall cause every container or cask containing fruit wine, fortified fruit wine, wine and fortified wine removed from a factory to be marked at each end with his name, a serial number and the quantity of fruit wine, fortified fruit wine, wine and fortified wine it contains.
40. Every manufacturer shall cause every vat or cask—
- (a) used for the manufacture or storage of fruit wine, fortified wine and fortified wine to be serially numbered;
 - (b) used for the storage of fruit wine, fortified fruit wine, wine and fortified wine to be kept in such place and in such manner as may be approved by the Director-General.
41. No fruit wine or wine shall contain any—
- (a) antimony, cadmium, chromium, zinc, mercury or any of their compounds;
 - (b) gamboge;
 - (c) picric acid, victoria yellow, manchester yellow, aurantia or aurine.

PART VII - CIDER, PERRY AND OTHER ALCOHOLIC BEVERAGES

42. Any person who—

- (a) ferments any saccharine liquor;
- (b) adds water, sugar, yeast or any other ingredient to perry, cider or any other alcoholic beverage;
- (c) blends cider, perry, or cider and perry;
- (d) desulphurises, de-acidifies, clarifies, filters, pasteurises, decolours or deodorises cider, perry or any other alcoholic beverage; or
- (e) adds carbon dioxide to cider or perry to make sparkling cider or perry, shall be deemed to be manufacturing cider, perry or alcoholic beverages, as the case may be.

43. The excise duty on cider, perry and other alcoholic beverages shall be due at the time any of the processes specified in regulation 42 has taken place.

44. No person shall label any cider, perry or alcoholic beverage as "Sparkling" unless it is carbonated to the satisfaction of the Director-General.

PART VIII-PERFUMED SPIRITS AND COSMETICS

45. No person shall mix alcohol with other ingredients in the course of the manufacture of perfumed spirits or cosmetics except in the presence of an officer.

46. Except with the Director-General's written authorisation, no person shall use alcohol received in a factory for the manufacture of perfumed spirits or cosmetics on a day other than on which it is received.

47. No person shall manufacture perfumed spirits except in accordance with the specifications of the Eighth Schedule.

PART IX-SPIRIT VINEGAR AND VINEGAR

48. No person shall mix alcohol with other ingredients in the course of the manufacture of spirit vinegar or vinegar except in the presence of an officer and in vats or casks which have previously been gauged by the Mauritius Standards Bureau and a certificate received accordingly.

49. (1) No vinegar or spirit vinegar shall contain—
- (a) any colouring matter except caramel;
 - (b) any lead, copper or arsenic the upper limits of which exceed—
 - (i) in the case of lead, two parts per million;
 - (ii) in the case of copper, twenty parts per million;
 - (iii) in the case of arsenic, one part per million.
- (2) No person shall use a preservative, other than sulphur dioxide up to a maximum of seventy parts per million, in the manufacture of vinegar or spirit vinegar.
50. (1) The Director-General may refuse to approve the removal of alcohol, fruit wine or wine to be used in the manufacture of spirit vinegar or vinegar if he considers that the volume of alcohol, fruit wine or wine applied for is excessive.
- (2) Except with the Director-General's written authorisation, no person shall use alcohol, fruit wine or wine received at a factory on a day other than that on which they are received.
- (3) The alcohol, fruit wine or wine shall be mixed with a quantity of water sufficient to reduce the strength of the product to a strength of 10 per cent of alcohol by volume.
- (4) No acetous liquid used in the manufacture of spirit vinegar or vinegar shall contain less than 7 degrees of acetic acid measured by Salleron's acidimeter.

51. No alcohol used in the manufacture of spirit vinegar shall be of an alcoholic strength of less than 92 per cent of alcohol by volume.

PART X - LEAF TOBACCO AND TOBACCO PRODUCTS

52. No manufacturer shall store leaf tobacco purchased from the Tobacco Board except in an excise warehouse.

53. (1) Tobacco products removed from a factory may, with the Director-General's written authorisation and subject to paragraph (2) be returned to that factory for reconditioning.
- (2) No tobacco product shall be returned to a factory for reconditioning unless they are in the original and immediate containers in which they are sold by retail.
54. (1) A manufacturer who wishes to remove leaf tobacco from a tobacco warehouse shall submit an application to the Director-General in a form approved by him

(2) No leaf tobacco shall be delivered by the Tobacco Board unless authorised by the Director-General.

(3) A copy of the application for removal specified in paragraph (1) shall accompany the leaf tobacco when it is removed from the tobacco warehouse.

55. Except with the Director-General's written authorisation and subject to such conditions as he thinks fit to impose, no person shall dispose of tobacco waste or dust left over after the manufacture of tobacco products in a factory.

56. Every packet and package containing tobacco products shall contain an indication showing that the tobacco has been manufactured in Mauritius.

PART XI-BEER AND SHANDY

57. Any person who—

(a) steeps malt grains in hot water;

(b) steeps hops in hot water;

(c) ferments hops or malt liquor;

(d) carries out the alcoholic fermentation of an aqueous extract of germinated cereals with the addition of hops or other wholesome bitter with or without the addition of unmalted cereals or liquor under any form; or

(e) adds carbon dioxide to flat uncarbonated beer imported in bulk, shall be deemed to be manufacturing beer.

58. No person shall remove beer or shandy from a factory in any quantity less than 45 litres.

59. No manufacturer shall bottle or sell bottled beer or shandy which—

(a) is not carbonated to the satisfaction of the Director-General;

(b) is not stopped by means of crown corks or other stoppers approved by the Director-General;

(c) contains any arsenic, copper, lead or sulphur dioxide the upper limits of which exceed—

(i) in the case of arsenic, two-tenths of a part per million;

(ii) in the case of copper, seven parts per million;

(iii) in the case of lead, one part per million;

(iv) in the case of sulphur dioxide, seventy parts per million;

60. The excise duty on beer shall be due—

(a) in the case of flat uncarbonated beer imported in bulk for conditioning in Mauritius, at the time of conditioning;

(b) in every other case, at the time worts are collected in fermenting vessels ready for fermentation.

61. The excise duty on shandy shall be due at the time the mixture of beer and soft drink is made.

62. Any residue remaining after the manufacture of beer may, with the approval of the Director-General and subject to such conditions as he thinks fit to impose, be disposed of for use as animal food or manure or for any other lawful purpose.

PART XII-STILLS, MOLASSES AND WASH

63. (1) Every person who intends to construct or import a still or to cause a still to be constructed or imported shall give written notice of his intention to the Director-General.

(2) Every person specified in paragraph (1) shall, within twenty-four hours of the construction or importation of the still, make a declaration to that effect in a register kept for the purpose by the Director-General and state where the still is to be kept.

(3) The owner of a still shall not sell or transfer it to any other person unless—

(a) he has given written notice of the transfer to the Director-General; and

(b) the transferee makes a declaration to that effect in the register kept for the purpose by the Director-General and stating where the still is to be kept.

64. (1) Where a declaration is made under regulation 63(3)(b), the Director-General shall, subject to regulation 65, deliver a permit to the person making the declaration authorising the possession of the still.

(2) A permit delivered under paragraph (1) shall, on demand, be produced to an officer and shall be in a form approved by the Director-General.

65. (1) No permit to authorise the possession of a still shall be delivered to any person unless seals have been affixed to the still.

- (2) Where a permit to possess a still is cancelled, surrendered or not renewed, the Director-General shall affix seals to the still.
- (3) Where the seals affixed to a still are broken or damaged, the person in possession of the still, on becoming aware of the breakage or damage, shall forthwith notify the Director-General.

66. Every person licensed or authorised to possess a still shall, within 7 days of the issue of the licence or authorisation to him, cause to be marked or stamped on the still, or affixed to it or on such parts as the Director-General requires, a stamp or impression in such form and in such manner as the Director-General may direct.

67. (1) Any person who wishes to remove molasses from a sugar factory or residue of wash from the wash vats of a distillery for the purpose of using them as manure or in the manufacture of manure or for any other lawful purpose shall make a written application to that effect to the Director-General stating the quantity of molasses or residue of wash required and such other particulars as the Director-General may require.

(2) The Director-General may, on receipt of an application under paragraph (1) issue to the applicant a permit in such form as may be approved by the Director-General.

PART XIII-DISTILLERIES

68. (1) Except with the Director-General's written authorisation the distillery and its storeroom shall each have proper fastenings for both customs locks and the manufacturer's locks.

(2) The discharge pipe from the worm or refrigerators of every still shall be enclosed in a box with transparent sides communicating with fixed pipes for alcohol and feints or low wines.

(3) Every box shall be constructed to the satisfaction of the Director-General and shall have—

(a) 2 locks, the key of one of which shall be kept by the manufacturer and the key of the other by an officer stationed at the distillery; or

(b) 2 seals, one of which shall be affixed by the Director-General and the other by the manufacturer.

69. Every manufacturer shall keep a register in which he shall daily record and sign the quantities and strength of alcohol and feints or low wines deposited in or removed from the storeroom.

70. (1) Subject to paragraph (2), all alcohol distilled in a distillery shall directly and immediately be run off by means of pipes from the still into the butts in the storeroom by passing through a flowmeter as may be approved by the Director-General.

(2) The Director-General may dispense a manufacturer from the use of a flowmeter under paragraph (1) for such period as he may determine.

71. Except with the Director-General's written authorisation no person shall remove alcohol from a storeroom otherwise than in vessels containing not less than 200 litres each and marked in a legible manner—

(a) the contents of the vessels in litres; and

(b) the name of the manufacturer.

72. Except with the Director-General's written authorisation and subject to such conditions as he thinks fit to impose, no person shall export alcohol unless—

(a) it complies with the requirements set out in the Ninth Schedule; and

(b) the container is marked "Grade A" or "Grade B" as the case may be.

PART XIV-RUM OR LOCAL RUM

73. (1) Where it is proposed to remove alcohol from a vat or cask for the manufacture of rum, local rum or compounded spirits, an officer stationed at the distillery shall, in presence of the manufacturer or any person in his employment, take a sample of the alcohol contained in the vat or cask.

(2) The sample shall be placed in a clean bottle and forwarded to the Chief Government Analyst for analysis.

(3) No person shall remove alcohol from, nor add alcohol to, a vat or cask from which a sample has been taken under paragraph (1) unless a certificate is given by the manufacturer certifying that the alcohol in the vat or cask does not contain a proportion of furfuraldehyde higher than one-tenth of a gramme per hectolitre of absolute alcohol.

74. Where a sample of alcohol, rum, local rum or compounded spirits is taken otherwise than under regulation 73—

- (a) the officer taking the sample shall issue a receipt indicating the approximate amount of the sample;
- (b) the sample shall, unless the quantity secured is insufficient for the purpose, be divided into three parts, each part being placed in a clean, dry bottle with a label bearing the date on which the sample was taken, the signature of the officer and such other particulars as may be necessary for the identification of the sample;
- (c) the 3 bottles shall be sealed and one shall be forwarded to the Chief Government Analyst for analysis, one shall be delivered to the person from whom the sample was taken, and one shall be kept by the officer.

75. Where a report from the Chief Government Analyst shows that any alcohol in a vat or cask in a distillery contain a proportion of furfuraldehyde higher than one-tenth of a gramme per hectolitre of absolute alcohol, the officer shall not authorise any alcohol in that vat or cask to be used in the manufacture of rum, local rum or compounded spirits.

76. (1) Where the report from the Chief Government Analyst shows that any sample taken under regulation 74 contains a proportion of furfuraldehyde higher than one-tenth of a gramme per hectolitre of absolute alcohol, the Director-General shall give notice thereof in writing to the person from whom the sample was taken.

(2) The person to whom a notice under paragraph (1) is given shall, if proceedings are instituted against him for an offence, produce in court the sample, if any, delivered to him.

PART XV-MATURED RUM OR MATURED LOCAL RUM

77. Every manufacturer shall store alcohol intended for maturation in such part of a storeroom as the Director-General may direct.

78. Every manufacturer intending to bottle matured rum or matured local rum shall, immediately after the bottling of a consignment, submit to the Director-General a return showing the quantity of matured rum or matured local rum received and the quantity obtained after bottling.

79. (1) No person shall use a preservative in the manufacture of matured rum or matured local rum.

(2) No matured rum or matured local rum shall contain any lead, copper, or arsenic the upper limits of which exceed—

- (a) in the case of lead, five-tenths of a part per million;
- (b) in the case of copper, two parts per million;
- (c) in the case of arsenic, two-tenths of a part per million.

(3) No person shall bottle matured rum or matured local rum unless—

- (a) the matured rum or matured local rum is placed in bottles not exceeding one litre;
- (b) every bottle is sealed in such a manner as to make it impossible for the bottle, when sealed, to be uncorked or unstoppered without the seal being broken off or showing signs of having been tampered with;
- (c) every bottle bears a label on which shall be inscribed in a legible manner—
 - (i) the name and address of the factory in which the matured rum or matured local rum was manufactured;
 - (ii) a serial number relating to the bottling operation; and
 - (iii) a warning notice in the following terms- “Purchasers are warned that the seal borne by this container should be intact at the time of purchase”.

80. Every manufacturer shall cause every package containing matured rum or matured local rum for export—

- (a) to be wired and sealed;
- (b) to be legibly marked on the outside with—
 - (i) the number of bottles it contains;
 - (ii) the total contents of matured rum or matured local rum in litres; and
 - (iii) the name of the owner of the matured rum or matured local rum.

PART XVI-DENATURED ALCOHOL

81. (1) The strength of alcohol, the materials used and the proportion in which they shall be used for the manufacture of denatured alcohol shall be those set out in the Tenth Schedule.

(2) No person shall manufacture, sell or store denatured alcohol as power alcohol (red) unless the alcohol used for the manufacture contains not more than—

- (a) 5 milligrammes of dry matter per 1,000 grammes;
- (b) 15 milligrammes of organic acid, calculated as acetic acid, per litre; and
- (c) 3 milligrammes of sulphurous or sulphuric acid per litre.

82. The Director-General may, in writing, authorise a distiller-bottler to denature alcohol in quantities of not less than 100 litres at a time on such conditions as he thinks fit.

83. (1) Alcohol intended for denaturing shall be kept in a vat or cask in the storeroom of a distillery and so separated from other spirits intended for human consumption as the Director-General may direct.

(2) Where alcohol intended for denaturing is stored in a cask, there shall be marked at each end of the cask in a legible manner—

- (a) the contents of the casks in litres;
- (b) the name of the distiller-bottler; and
- (c) the word “alcohol”.

(3) When denaturing of alcohol in a cask is completed, the word “Denatured” shall immediately be marked in a legible manner at each end of the cask before the word “alcohol”

84. Every distiller-bottler shall keep at his distillery a register in which he shall record particulars of all denatured alcohol manufactured and delivered by him.

PART XVII-DISTILLER-BOTTLER

85. (1) Every distiller-bottler shall record in separate registers—

- (a) all goods, whether excisable or not, received and used in manufacture at his factory;
- (b) all excisable goods manufactured at and removed from his factory.

(2) No person shall deliver alcohol of more than 50 per cent of alcohol by volume from a distiller-bottler premises except for purposes of export.

PART XVIII-BOTTLING PREMISES

86. (1) No distiller-bottler or manufacturer of local rum and compounded spirits made from local rum shall purchase or obtain alcohol from any person other than from a distiller-bottler.

(2) Where alcohol is received at a bottling premises, the manufacturer shall transfer the alcohol to a vat or cask unless he is authorised by the Director-General to store it at his bottling premises in its original sealed containers.

87. No distiller-bottler or manufacturer of local rum and compounded spirits made from local rum shall manufacture, sell or store any compounded spirits unless they have a density which is less than that of water.

PART XIX-LIQUOR DEPOTS

88. No person shall bottle liquor imported in bulk otherwise than in a liquor depot or a bonded warehouse.

89. Every liquor depot which contains liquor imported in bulk shall be kept under both customs locks and the manufacturer's locks.

90. (1) Every bottler of imported liquor shall keep a register in which he shall record the quantity of liquor received, bottled and delivered by him.

(2) Every consignment of imported liquor and every type of liquor shall be recorded separately in the register.

91. Where the bottling of any consignment or type of imported liquor is completed, the bottler shall submit to the Director-General a return, showing the quantity of liquor received and the quantity of liquor bottled, signed by the bottler and countersigned by an officer.

92. A liquor depot may be used by two or more bottlers of imported liquor if

- (a) separate licences are issued to the bottlers of imported liquor;
- (b) the liquor depot is used by only one bottler of imported liquor at any one time; and
- (c) the bottlers of imported liquor comply with such conditions as the Director-General thinks fit to impose in that behalf.

93. A bottler of imported liquor may bottle liquor imported by another person at his liquor depot if

- (a) the labels used by him mention the name of the importer of the liquor; and

(b) he complies with such conditions as the Director-General thinks fit to impose.

94. Subject to such conditions as the Director-General thinks fit to impose a bottler of imported liquor may blend or mix imported liquor of different types.

PART XX-ALCOHOL FOR OTHER PURPOSES

95. (1) Any person who requires alcohol for a purpose which is not otherwise specified in these regulations, shall make an application to the Director-General stating—
- (a) the quantity of alcohol required;
 - (b) the purpose for which the alcohol is to be used;
 - (c) the process of manufacture;
 - (d) the reason denatured alcohol cannot be used in the process of manufacture; and
 - (e) the premises where the alcohol is to be used.
- (2) Where the Director-General is satisfied that—
- (a) denatured alcohol cannot be used in the process of manufacture;
 - (b) the premises where alcohol are to be used are suitable for the purpose;
 - (c) provision may be made for supervision of the manufacture by an officer;
 - (d) the finished product can in no way be used as a substitute for rum or local rum; and
 - (e) the appropriate excise duty, if any, has been paid, he may grant the application subject to such conditions as he thinks fit to impose.

PART XXI-RETAIL OF LIQUOR AND ALCOHOLIC PRODUCTS

96. No person licensed to sell liquor and alcoholic products by retail shall obtain liquor and alcoholic products except from a wholesale dealer in liquor and alcoholic products.

97. No person licensed to sell rum, local rum or compounded spirits shall sell, store or have on his licensed premises or in any room adjoining his licensed premises any rum, local rum or compounded spirits of less than 40 per cent of alcohol by volume.

98. No person, other than a licensee authorised to receive rum, local rum and compounded spirits by virtue of his licence, shall purchase or procure or employ any person to purchase any rum, local rum or compounded spirits from any source except from a person who is licensed to sell rum, local rum or compounded spirits by retail.

99. (1) No person licensed to sell liquor and alcoholic products for consumption on or off the premises shall effect a sale to any person below the age of 18.
- (2) (a) Subject to subparagraph (b), no person licensed to sell liquor, rum, local rum or compounded spirits for consumption on the licensed premises, shall admit into the licensed premises any person below the age of 18.
- (b) This paragraph shall not apply to the holder of a licence of Retailer of liquor and alcoholic products (Hotel), Retailer of liquor and alcoholic products (Boarding House), Retailer of liquor and alcoholic products (Restaurant) or Retailer of liquor and alcoholic products (Restaurant) (Extension).
- (3) No retailer shall admit into, or allow to remain on, his licensed premises any person who is drunk, violent, quarrelsome or disorderly, or any other person whose presence on the licensed premises is not authorised by any other law in force.
- (4) No liquor, rum, local rum or compounded spirits shall be sold, stored or consumed in any room which, directly or indirectly, gives access to licensed premises.
- (5) No retailer shall employ any person suffering from any infectious or communicable disease.

PART XXII-MISCELLANEOUS

100. A warrant issued under section 30 of the Act shall be in the form specified in the Eleventh Schedule.

101. (1) Subject to paragraph (2), no liquor and alcoholic products shall be sold in any constituency, town or village—
- (a) on any day on which a poll is taken in respect of any election conducted in accordance with the Representation of the People Act;
 - (b) on any day preceding such day; and
 - (c) on any day on which the counting of the votes takes place in respect of such election.
- (2) The Minister may exempt such establishments as he thinks fit from compliance with the provisions of paragraph (1).

102. (1) No person shall use a preservative in the manufacture of rum, local rum or compounded spirits.

(2) No person shall sell or store rum, local rum or compounded spirits if they contain any lead, copper or arsenic the upper limits of which exceed—

(a) in the case of lead, five-tenths of a part per million;

(b) in the case of copper, two parts per million;

(c) in the case of arsenic, two-tenths of a part per million.

103. Subject to regulation 49 (1)(a), no excisable goods shall contain any colouring matter which has not been approved by the Permanent Secretary.

104. (1) Subject to paragraph (2), the Excise Regulations 1975 are repealed.

(2) Notwithstanding the repeal of those regulations, any act or thing done under those regulations shall be deemed to have been done under these regulations.

105. These regulations shall come into operation on 18 June 1994.

Made by the Minister on 17 June 1994.

FIRST SCHEDULE

(regulations 2, 27 and 28)

Licence	Days and Hours
1. Any licence authorising the sale of liquor, rum, local rum and compounded spirits (solely by wholesale)	Mondays to Saturdays, between 8 a.m and 5 p.m.
2. Any licence authorising the sale by retail of liquor, rum, local rum and compounded spirits solely for consumption off the licensed premises.	(a) Mondays to Saturdays (other than public holidays), between 8 a.m and 7 p.m (b) Public Holidays, between 8 a.m and 12 noon
3. (a) Any licence, other than a	(a) Mondays to Saturdays (other than public holidays), between 4 p.m and 7 p.m (b) Public Holidays, between 10 a.m and 12 noon
Retailer of liquor and alcoholic products (Hotel) or Retailer of liquor and alcoholic products (Boarding House) or Retailer of liquor and alcoholic products (Restaurant), authorising the sale of liquor and alcoholic products by retail for consumption on or off the premises .	
(b) Retailer of Liquor (c) Retailer of beer, shandy, cider, perry, spirit cooler and other alcoholic beverages.	
4. Any licence authorising a Co-operative store to sell liquor and alcoholic products by retail for consumption on or off the premises.	(a) Mondays to Saturdays (other than public holidays), between 4 p.m and 7 p.m (b) Public holidays between 10 a.m and 12 noon.
5. (a) Retailer of liquor and alcoholic products(Restaurant)	Everyday, between 8 a.m and midnight.
(b) Retailer of liquor and alcoholic products (Hotel) or Retailer of liquor and alcoholic products (Boarding House)	Everyday, between 8 a.m and midnight
6. Night club (Liquor) Retailer	(a) Mondays to Saturdays, between midnight and 2 a.m and between 9 p.m and midnight (b) Public Holidays, between midnight and 3 a.m and between 9 p.m and midnight.

SECOND SCHEDULE

(regulation 3)

**A-APPLICATION TO THE DIRECTOR GENERAL FOR THE ISSUE OR RENEWAL OF
A PART I LICENCE**

To: The Director General

I/We*.....(a)

.....(b)

of.....(c)

) apply for a new licence the renewal* of my/our* licence

of.....(d)

) in respect of premises situate

at.....(e)

2. I/We* enclose herewith drawings and plans of premises and apparatus to be used in connection with the licence*

3. I/We* hereby return previous licence No.....*

4. I/We* declare that there have been no modifications to the premises or apparatus used in connection with the licence.

Date

.....
Signature of applicant

For official use only

Report from Officer visiting premises

.....

.....

.

.....

.

Date.....

.....
Reporting Officer

Director's decision

.....

.....

.

Date.....

.....
Director General

(a) Insert applicant's name

(b) Insert applicant's occupation

- (c) Insert applicant's residence or office address
 - (d) Insert nature of licence
 - (e) Insert precise situation of premises to be used as factory or licensed premises.
- *Delete words which are not applicable

B-APPLICATION TO THE DIRECTOR FOR THE TRANSFER OF A PART I LICENCE

I/We*.....

.....(a).....

.....(b) of.....

.....(c) apply —

for the transfer of my/our licence of.....(d)

in respect of premises situate at.....(e)

to

.....(f).....

.....(g)

for the transfer of my/our licence of.....(d)

in respect of premises situate at.....(e)

to other premises situate at.....(h)

Date.....

Signature of licensee

Signature of proposed transferee

For official use only

Report from Officer visiting premises

.....

Date.....

Reporting Officer

Director's decision

.....

Date.....

..

Director General

- (a) Insert licensee's name
- (b) Insert licensee's occupation

- (c) Insert licensee's residence or office address
 - (d) Insert nature of licence
 - (e) Insert precise situation of licensed premises or factory
 - (f) Insert proposed transferee's name
 - (g) Insert proposed transferee's residence or office address
 - (h) Insert precise situation of proposed new licensed premises or factory
- *Delete words which are not applicable

THIRD SCHEDULE

(regulation 3)

Bottler of liquor

Brewer

Distiller-Bottler

Manufacturer of cigarettes and other tobacco products

Manufacturer of fruit wine, fortified fruit wine and vinegar

Manufacturer of essential oils and essences

Manufacturer of alcoholic products

Wholesale Dealer in liquor and alcoholic products

Manufacturer of medicinal tinctures and drugs

Manufacturer of perfumed spirits and cosmetics

Manufacturer of soft drinks

Manufacturer of wine, fortified wine and vinegar

Manufacturer of motor cycles

Manufacturer of motor vehicles

Manufacturer of spirit cooler

Bottler of water

Manufacturer of carrier bags

Manufacturer of island recipe rum

Manufacturer of soft drinks

FOURTH SCHEDULE

(regulation 3)

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

We:

(1).....

(represented by*)

of.....as Applicant (Principal)

(2).....

of.....(Surety) and

(3).....

..of.....

.....(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..... (Principal) who has applied for a licence/the transfer to him of a licence* of

commits 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 realised against our movable and immovable property but shall, otherwise, become null and void.

.....Principal

.....Surety

.....Surety

Signed in my presence this day of

20.....

.....

Director General

*Delete words which are not applicable

FIFTH SCHEDULE

(regulation 4)

A - APPLICATION TO THE DIRECTOR GENERAL FOR THE ISSUE OF A PART II LICENCE

To: The Director General

I/We*.....(*a*)
).....(*b*)
of.....(*c*)
) apply for a new licence
of.....(*d*) in respect of premises
situate at.....(*e*)

I/We* enclose herewith a plan of the premises in respect of which the application is made.

Date.....

.....
Signature of applicant

For official use only

Director General's decision

.....

Date

.....
Director General

- (*a*) Insert applicant's name
- (*b*) Insert applicant's occupation
- (*c*) Insert applicant's residence or office address
- (*d*) Insert nature of licence
- (*e*) Insert precise situation of premises to be used as licensed premises

*Delete words which are not applicable

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

The Director General

I/We* (a)
..... (b)
of..... (c)
apply—

for the transfer of my/our licence of..... (d)
in respect of premises situate at (e)
to (f)
residing at (g)
or

for the transfer of my/our licence of (d)
in respect of premise situate at.....(e)
to other premises within the same district at.....(h)

2. I/We* declare that no proceedings for any offence against the Excise Act are pending against me/us*

Date
Signature of licensee
Signature of proposed transferee*

For official use only

Director General's decision
.....
Date
Director General

- (a) Insert licensee's name
- (b) Insert licensee's occupation
- (c) Insert licensee's residence or office address
- (d) Insert nature of licence
- (e) Insert precise situation of licensed premises
- (f) Insert proposed transferee's name
- (g) Insert proposed transferee's residence or office address
- (h) Insert precise situation of proposed new licensed premises

* Delete words which are not applicable

SIXTH SCHEDULE

(regulation 5)

**APPLICATION TO THE DIRECTOR GENERAL FOR THE ISSUE OF A PART III
LICENCE**

To: The Director General

I/We*.....(a)

.....(b)

of.....(c)

) apply for a licence of Retailer of liquor and alcoholic products (Occasional)/Retailer of liquor, and alcoholic products (Restaurant) (Extension) from.....00 hours on the.....day of.....20.... to ...

.....00 hours on the..... day of20....to be used in respect of premises situate at

..... (d) on the occasion of

..... (e)

Date

Signature of applicant

For official use only

Report of Commissioner of Police

.....

Date

Commissioner of Police

Decision of Director General

.....

.

Date

Director General

(a) Insert applicant's name

(b) Insert applicant's occupation

(c) Insert applicant's residence or office address

(d) Insert precise situation of premises to be used as licensed premises

(e) Insert occasion in respect of which licence is applied for

*Delete words which are not applicable

SEVENTH SCHEDULE

(regulations 18 and 19)

1. (a) On a public holiday Rs 275.00 per hour or part thereof
(b) On any other day Rs 200.00 per hour or part thereof
2. Accompanying of excisable goods or supervising the manufacture of excisable goods Rs 200.00 per day or part thereof
3. Travelling expenses of an officer Mileage allowance at the rate payable to public officers travelling by car to cover the officer's travelling expenses from Customs to the factory and back
4. Travelling expenses of an officer stationed at an excise station Amount equivalent to travel grant payable to public officers

EIGHTH SCHEDULE

(regulation 47)

1. The following are the materials and the proportion in which they shall be used for making perfumed spirits—

(a) Alcohol	100 parts by volume
Essential oils	in such parts as may be approved by the Director General
Diethyl phthalate	not less than one part by volume
	or
(b) Alcohol	100 parts by volume
Essential oils	in such parts as may be approved by the Director General
Quassin solution	not less than half a part by volume
	or
(c) Alcohol	75 per cent
Essential oils	25 per cent

2. In the case of perfumed spirits manufactured under foreign licence and marked under the original trade name, the formulae of the licensee shall be approved by the Director General.

3. In this Schedule, "Quassin solution" means a saturated solution of quassin in alcohol of not less than 90 degrees.

NINETH SCHEDULE

(regulation 72)

REQUIREMENTS FOR ALCOHOL FOR EXPORT

1. The alcohol shall not contain less than 94 volumes of absolute alcohol per 100 volumes of alcohol at 20 degrees Celcius.
2. When tested by the Barbet test, if the time taken is not less than three minutes the alcohol shall be deemed to belong to grade A, and if less than three minutes but not less than thirty seconds the alcohol shall be deemed to belong to Grade B.
3. The alcohol shall not contain more than 10 milligrammes of total acids (expressed as acetic acid) per litre of alcohol.
4. The alcohol shall not contain more than 2 milligrammes of mineral acid (expressed as sulphuric acid) per litre of alcohol.

5. The alcohol shall not contain more than 5 milligrammes of dry matter per litre of alcohol.
6. The alcohol shall remain limpid when diluted with an equal volume of water.

TENTH SCHEDULE

(regulation 81)

Type of denatured alcohol	Strength of alcohol to be denatured	Materials used	Proportion in which the materials shall be added to 100 parts by volume of alcohol
Heating and lighting	Not less than 87 per cent of alcohol by volume nor more than 88	Crude pyridine	1/2 part by volume
		Kerosene	1/2 part by volume
		Methyl violet or Crude fusel oil (with a specific gravity of not less than 0.83 and consisting of fractions that boil above 140 degrees centigrade)	1/2000 part by volume
Power alcohol	Not less than (red)94 per cent of alcohol by volume	Kerosene	1.5 parts by volume
		Methyl violet	1 part by volume
Power alcohol (white)	Not less than 94 per cent of alcohol by volume	Motor spirit (imported)	1/2000 part by volume
		Spirit red III dye	1/2000 part by volume
		Crude pyridine	1 part by volume
		Motor spirit (imported)	2 parts by volume
		or Crude fusel oil (with a specific gravity of not less than 0.83 and consisting of fractions that boil above 140 degrees centigrade)	1 part by volume
		Motor spirit (imported)	2 parts by volume

ELEVENTH SCHEDULE

(regulation 100)

SEARCH WARRANT

To.....

WHEREAS I have reason to believe that an offence under the Excise Act 1994 has been, is being, is about or is likely to be committed by

..... at

I hereby authorise you and any person assisting you at any time to enter and search the premises situate at and to seize any goods, apparatus and record or document liable to forfeiture under the Act.

Should admittance to the said premises be refused by the owner or tenant or occupier or person in charge, you, and any person assisting you, are authorised to use force in order to gain access to the premises.

This warrant shall remain in force for a period of.....

Dated this day of 20

.....
Director General

Note: The electronic version of the enactments is for information purposes only. The authoritative version is the printed version.

THE EXCISE ACT 1994
Regulations made by the Minister under section 57
of the Excise Act 1994.

1. These regulations may be cited as the Excise (Rodrigues) Regulations 1994.
2. In these regulations –
“Act” means the Excise Act 1994;
‘principal regulations’ means the Excise Regulations 1994.
3. Subject to the other provisions of these regulations, no person shall manufacture any excisable goods in Rodrigues.
- 4 (1) Subject to regulations 34 to 41 of the principal regulations, the holder of a licence of manufacturer of fruit wine, fortified fruit wine and vinegar in the island of Mauritius may remove fruit wine in bulk to his country liquor bottling premises in Rodrigues for bottling.
(2) No fruit wine shall be bottled in Rodrigues except –
(a) in premises approved by the Permanent Secretary; and
(b) under the supervision of an officer.
(3) An entry (coastwise) for the transportation of fruit wine in bulk from a factory in the island of Mauritius to Rodrigues shall be passed by the manufacturer on such conditions as the Director General thinks fit.
- 5 (1) Where, under these regulations, anything is required to be done under the supervision of an officer, the manufacturer shall, in respect of the attendance of the officer, pay the fee specified in the Schedule.
(2) The fee payable under the subparagraph (1) shall be paid in advance.
6. No liquor and alcoholic products shall be transported from the island of Mauritius to Rodrigues, unless an entry (coastwise) is passed on such conditions as the Director General thinks fit.
7. The Act and the principal regulations shall apply to Rodrigues and shall be construed with such modifications and adaptations, qualifications and exceptions as may be necessary.
- 8 (a) The Excise Control (Rodrigues) Regulations 1975 are repealed.
(b) Notwithstanding the repeal of these regulations, any act or thing done under those regulations shall be deemed to have been done under these regulations.
9. These regulations shall come into operations on 18 June 1994.

Made by the Minister on 17 June 1994

SCHEDULE
(Regulation 5)

Fee per day or part of a day... .. 200 rupees