

Government Notice No. 103 of 1994.

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 country liquor, fortified country liquor and vinegar in the island of Mauritius may remove country liquor in bulk to his country liquor bottling premises in Rodrigues for bottling.
(2) No country liquor 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 country liquor in bulk from a factory in the island of Mauritius to Rodrigues shall be passed by the manufacturer on such conditions as the Comptroller 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 subparagraph (1) shall be paid in advance.
6. No liquor, rum, local rum or compounded spirits shall be transported from the island of Mauritius to Rodrigues unless an entry (coastwise) is passed on such conditions as the Comptroller 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 (a) The Excise Control (Rodrigues) Regulations 1975 are repealed.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 those 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 operation 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
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