



MAURITIUS REVENUE AUTHORITY

**TAXPAYER EDUCATION & COMMUNICATION
DEPARTMENT**

**FAQ'S
on
Excise Stamp on Cigarette Packs**

December 2008

▪ **Which Regulation governs Excise Stamps on Cigarettes?**

Source: Excise Regulations 1994 as amended by (Excise (Amendment) Regulations 2008.)

▪ **When is Excise Stamp on Cigarettes applicable?**

As from 01 December 2008, all packets of cigarettes either manufactured in or imported into Mauritius shall be affixed with excise stamps.

▪ **How do we recognize an Excise Stamp on cigarettes.**

The Excise Stamps shall bear the words:

- (a) Mauritius Revenue Authority
- (b) MRA Logo
- (c) Serial number.
- (d) A user defined image – “DODO”

The Excise Stamp will be affixed underneath a transparent final wrapper of the packet.

▪ **In which circumstances excise stamp will not be affixed on a packet of cigarettes?**

No excise stamps shall be affixed on cigarettes which are:

1. Intended for export;
2. Used as a ship's store;
3. Entered into a Freeport zone;
4. Intended for sale in a duty free shop;
5. Imported directly by diplomatic missions. or delivered from a bonded warehouse to diplomatic missions and agents for their exclusive use;
6. Intended for sale to visitors in a shop under the deferred duty and tax scheme;

▪ **What happens to existing stock of packet of cigarettes not affixed with excise stamps?**

Any existing stock of packets of cigarettes manufactured in or imported into Mauritius prior 01 December 2008 and not affixed with

excise stamps must be sold or transferred by 28 February 2009 at latest.

▪ **What if packets of cigarettes without excise stamps are available on sale after 01 March 2009?**

As from 01 March 2009, any packet of cigarettes on sale to the public and not affixed with the excise stamps shall be seized and liable to forfeiture by the MRA.

▪ **At what time should an order be placed and what is the cost of the excise stamp?**

Every manufacturer or importer of cigarettes shall apply, not later than 60 days prior to the manufacture or importation, to the Director General, MRA, for the purchase of excise stamps and the fee for each Excise stamp is 25 cents.

▪ **What if the Cigarettes Stamps are spoilt or damaged?**

Any spoilt or damaged excise stamp shall be returned to the Director General, MRA by the Manufacturer or Importer.

▪ **What if a person, in course of his business, sells packets of cigarettes without the excise stamps?**

As from 01 March 2009, any person selling packets of cigarettes without the excise stamps shall commit an offence and shall, on conviction, be liable to a fine not exceeding Rs50,000 rupees and to imprisonment for a term not exceeding 2 years and the cigarettes shall be liable to forfeiture.

