Government Notice No. 41 of 2026

THE CONSUMER PROTECTION (PRICE AND SUPPLIES CONTROL) ACT

Regulations made by the Minister under section 35 of the Consumer Protection (Price and Supplies Control) Act

1. These regulations may be cited as the Consumer Protection (Consumer Goods) (Maximum Mark-Up) (Amendment No. 2) Regulations 2026.

2. In these regulations –

"principal regulations" means the Consumer Protection (Consumer Goods) (Maximum Mark-Up) Regulations 1998.

3. Regulation 8 of the principal regulations is revoked and replaced by the following regulation –

8. For the purpose of determining the cost price of consumer goods specified in Part I and Part II of First Schedule, the importer shall use the conversion rate prevailing at the Bank of Mauritius on the date of the bill of entry.

4. The Second Schedule to the principal regulations is revoked and replaced by the Second Schedule set out in the Schedule to these regulations.

5. These regulations shall come into operation on 13 April 2026.

Made by the Minister on 6 April 2026.

SCHEDULE

[Regulation 4]

SECOND SCHEDULE

[Regulations 2 and 3]

RETURN

PART I

Name of importer .....

Address of importer .....

Trade name .....

Contact details .....

Telephone number .....

Fax number .....

Email address .....

Business Registration Number .....

Value Added Tax Registration Number (VAT number) (if any) .....

Consumer goods (Give description) .....

Brand name .....

Manufacturer/name of laboratory (for pharmaceutical products) .....

European Article Number (EAN) .....

Country of origin .....

Invoice number .....

Invoice date .....

CIF value as per invoice.....

Free On Board (FOB) .....

Insurance .....

Freight .....

Rate of exchange .....

Quantity invoiced and landed .....

Date of importation – passing of first entry in wards .....

Bill of Entry number .....

Stock from previous consignment's –

(a) in bonded warehouses .....

(b) on trading premises .....

PART II

		To be filled by applicant (Rs)	**Office Use (Rs)**
1.	C.I.F. value		
2.	Customs duty		
3.	Special allowance		
4.	Cost price		
5.	Importer's price*		
6.	Wholesale price/ctn*		
7.	Retail price/ctn*		
8.	Retail price/kg*		
9.	Conversation ratio Cost price CIF/FOB		

Note – items 5 to 8 shall apply only to importers of fresh fruits.

I/We, ...
(name of signatory)

of .....
(address)

importer/authorised agent of the importer of the consumer goods mentioned above do hereby certify that –

(a) all the particulars given above are true and correct; and

(b) no arrangement or understanding affecting the purchase price of the consumer goods specified in this return has been or will be made or entered into between the importer and the exporter or by anyone on behalf of either of them by way of discount, commission, rebate, compensation, or in any other manner whatever other than as fully shown on the invoice and as follows –

(i) no application for refund of duty has been made; and

(ii) the Ministry will be notified in case such application is made and refund of duty obtained.

.....	.....
Name	Signature
.....	.....
Date	NIC number