

*Government Notice No. 99 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 (Control on Export of Subsidised Goods) Regulations 2026.

2. In these regulations –

“Act” means the Consumer Protection (Price and Supplies Control) Act;

“export” means to take or cause to be taken out of Mauritius;

“export permit” means an export permit issued under regulation 4 of the Consumer Protection (Export Control) Regulations 2000;

“retailer” means a person who is –

- (a) the holder of a trade licence;
- (b) authorised to sell consumer goods to a final consumer; and
- (c) registered under the Business Registration Act;

“subsidised goods” –

- (a) means any goods listed in the Schedule and in the Fourth Schedule to the Consumer Protection (Consumer Goods) (Maximum Mark-Up) Regulations 1998, in respect of which a subsidy has been granted, reimbursed, claimed, funded or otherwise applied, in full or in part, by or through the Government, the State Trading Corporation, the Mauritius Revenue Authority, or any other public body, under any enactment or scheme in force; and

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- (b) includes the goods referred to in paragraph (a) which have been resold;
- “wholesaler” –
- (a) includes an importer or a manufacturer of subsidised goods; but
- (b) excludes a retailer.
3. These regulations shall not apply to –
- (a) the export of goods acquired or purchased at their full market price in respect of which no subsidy has been granted, reimbursed, claimed, funded or otherwise applied;
- (b) the export of subsidised goods with a weight not exceeding 2 kilogrammes per goods;
- (c) subsidised goods carried as personal effects or passenger baggage by a traveller, which are in reasonable quantity and destined for personal consumption whilst being abroad; or
- (d) subsidised goods for ship stores, subject that the quantities, as determined by the Director-General, are reasonable.
4. (1) No person shall export any subsidised goods unless he holds an export permit.
- (2) An application for an export permit shall be made in accordance with the Consumer Protection (Export Control) Regulations 2020.
5. (1) Where an export permit is issued, the Permanent Secretary shall notify the Mauritius Revenue Authority, or any other public body, under any enactment or scheme in force, of any such permit issued.

(2) The Mauritius Revenue Authority, or any other public body, under any enactment or scheme in force, shall upon notification under paragraph (2), apply the provisions specified under regulation 5D of the Consumer Protection (Consumer Goods) (Maximum Mark-Up) Regulations 1998.

6. (1) Where an export permit has been issued on the basis of a declaration that the goods are not subsidised goods, and it is subsequently established that the goods are subsidised goods, the permit shall be deemed to be null and void.

(2) Where subsidised goods are being exported without an export permit, irrespective of whether such goods would require another permit under any other enactment, those goods shall be deemed to be restricted goods for export within the meaning of section 151(1)(e) of the Customs Act.

(3) Where subsidised goods are deemed to be restricted goods under paragraph (2), the Customs Department of the Mauritius Revenue Authority shall notify the Permanent Secretary.

7. (1) Any person who contravenes these regulations or aids, abets or facilitates the commission of an offence under these regulations shall commit an offence and shall, on conviction, be liable to a fine not exceeding 100,000 rupees and to imprisonment for a term not exceeding 3 years.

(2) Where a contravention under paragraph (1) is committed by a wholesaler or a retailer, the wholesaler or the retailer shall be deemed to have committed the offence unless he proves that he took all reasonable steps to ascertain that the goods were not subsidised goods.

(3) In addition to any penalty imposed under this regulation, the Court may order the forfeiture of any subsidised goods and

order the goods to be delivered to the State Trading Corporation for disposal.

**8.** These regulations shall come into operation on 2 June 2026.

Made by the Minister on 2 June 2026.

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**SCHEDULE**

[Regulations 2 and 4(3)]

**SUBSIDISED GOODS**

1. Flour including Whole Wheat Flour supplied by the State Trading Corporation
  2. Liquefied Petroleum Gas (LPG) in cylinder of 5, 6 and 12 kgs net for domestic consumption
  3. Rice (excluding Luxury Rice) supplied by the State Trading Corporation
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